Office of the Chief Financial Officer

NASA Financial Management Manual

Periodic Monitoring Controls Performed by Centers

July 2003
Version 1
FMM 9XXX

National Aeronautics and Space Administration

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2	Verify SF-224 *Statement of Transactions*		**X**			
3	Analyze SGL accounts for Abnormal Balances	**X**				
4	Verify Account Relationships		**X (Biweekly)**			
5	Review Trial Balance for After Close Transactions		**X**			
6	Review Accounts Receivable and Accounts Payable			**X**		
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8	Verify Labor Interface and Accruals		**X (Biweekly)**			
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17	Review All Unliquidated Obligations			**X**		
18	Review Obligations in Appropriations to be Canceled at Year End				**X**	

FMM 9___ Periodic Monitoring Controls Performed by Centers

	Activity	Daily or Weekly	Monthly	Quarterly	Year-End	Start of Fiscal Year
19	Review Commitments in Expiring Authority			**X**		
20	Review Unfilled Customer Orders in Expiring Funds				**X**	
21	Compare Beginning Balances to Ending Balances					**X**

Required Monitoring Controls for SAP

All procedures contained in this manual must be executed within the timeframe stated throughout the document and as summarized in Exhibit 1. The Center DCFO must submit by e-mail a summary that contains the status of 1) each procedure, 2) all exceptions, and 3) corrective actions to Code BF on a monthly basis.

A signatory page (see Appendix I and the following page) is required for each procedure (reconciliation, review, analysis, etc), must be signed and dated by preparer and supervisor or other responsible party assigned to perform the quality assurance reviews, attached to the procedure, and maintained for audit purposes.

Periodic meetings will be scheduled between Code BF and all Centers to facilitate report the status of the monitoring controls in addition to the monthly submissions.

The Center DCFO has ultimate responsibility for ensuring all procedures are performed and proper documentation is maintained.

National Aeronautics and Space Administration
Certification of Procedure Performance and Review
{Name of Entity}

Instructions:	*This form must be completed for each procedure (e.g., review, reconciliation, analysis, comparison, etc.), attached to the procedure, and retained for audit purposes.*

Descriptive Title of Procedure	Period

Preparer's Section

I certify that the procedure above has been performed in accordance with prescribed agency and center guidelines including proper source documentation. The performance of required procedures has revealed the following:

No exceptions

Exceptions which are noted below and as item ___ in the corrective action plan

Preparer Name	*Preparer Signature*	Date Prepared

Reviewer's Section

I have reviewed the above procedure and concur with Preparer's findings and suggested corrective actions.

Reviewer Name	*Reviewer Signature*	Date Reviewed

Description of Exceptions including Amount

1.1 Review Fund Balance with Treasury Activity

The SGL account 1010 series must be reviewed on a daily or weekly basis in order to ensure that accounts are in balance at month end. The cash reconciliation process is integral to producing financial reports, both internal and external.

1.1.a Suspense Account Review

It is essential that all amounts in the Budget Clearing Account (suspense) F3875 and Undistributed Intergovernmental Payments F3885, be analyzed and reviewed in order to ensure their resolution within a thirty (30) day timeframe. Each Center must provide detailed worksheets to Code BFB on a monthly basis to account for each open item that comprises the balances in the suspense and clearing accounts. Each center must provide explanations for all items over 30 days and the plan of action to resolve each item with an anticipated date of resolution.

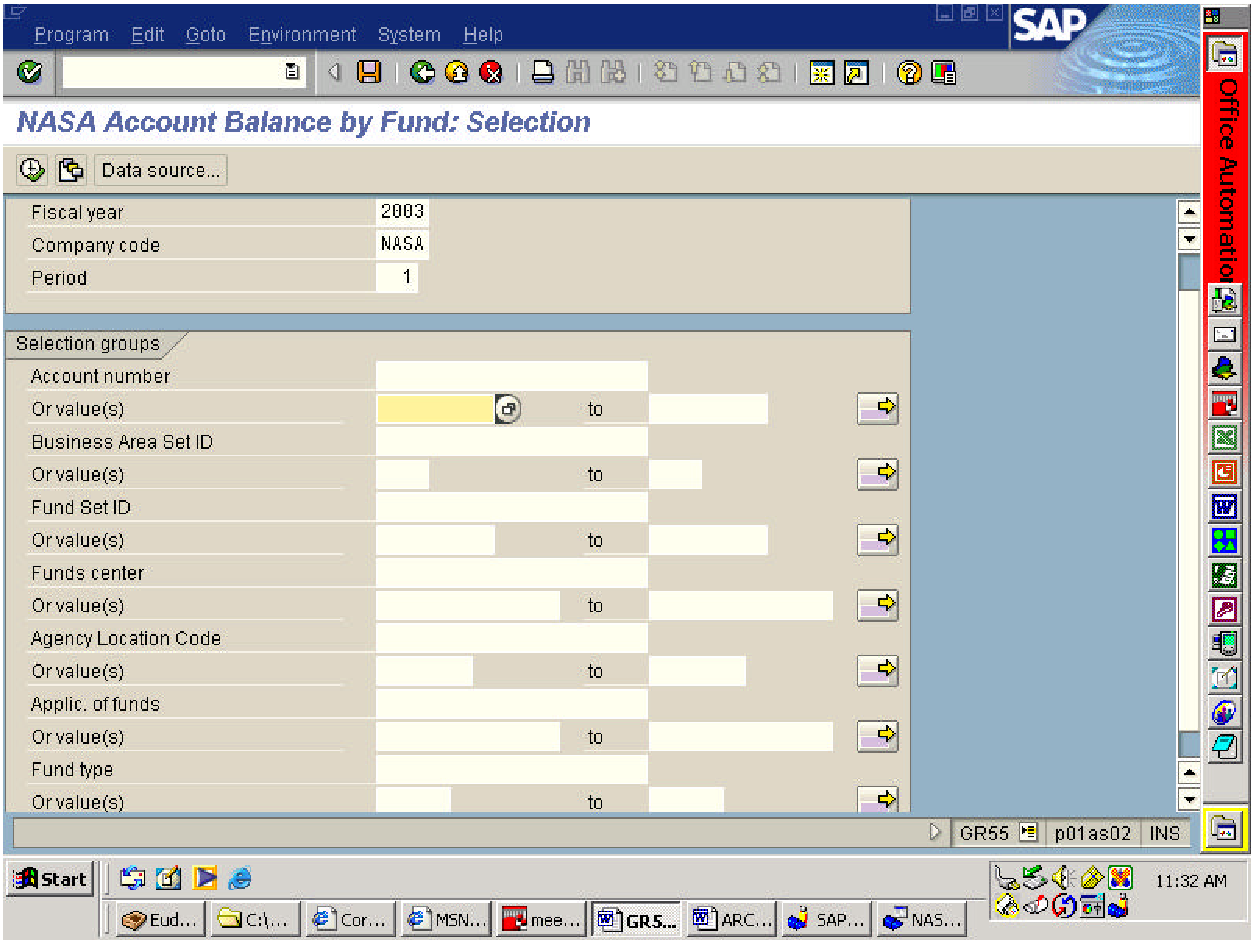
Until these items are researched and recorded properly, they are in the system as a debit to a 1010 series account and a credit to SGL account 2400.0000, Suspense Liability. Failure to resolve these unknown items may result in a misstatement on the annual financial statements since amounts which remain in the SGL account 2400.0000 may in fact be revenue or expense items.

1.1.b Application of Funds Level Balance Verification

Procedures:

Select t-code GR55, report group ZAOF.

Use the GR55 ZBW2, Accounts by Fund – Cumulative, or ZFUN, Accounts by Fund – Period, to obtain the details of SGL accounts displayed by fund.

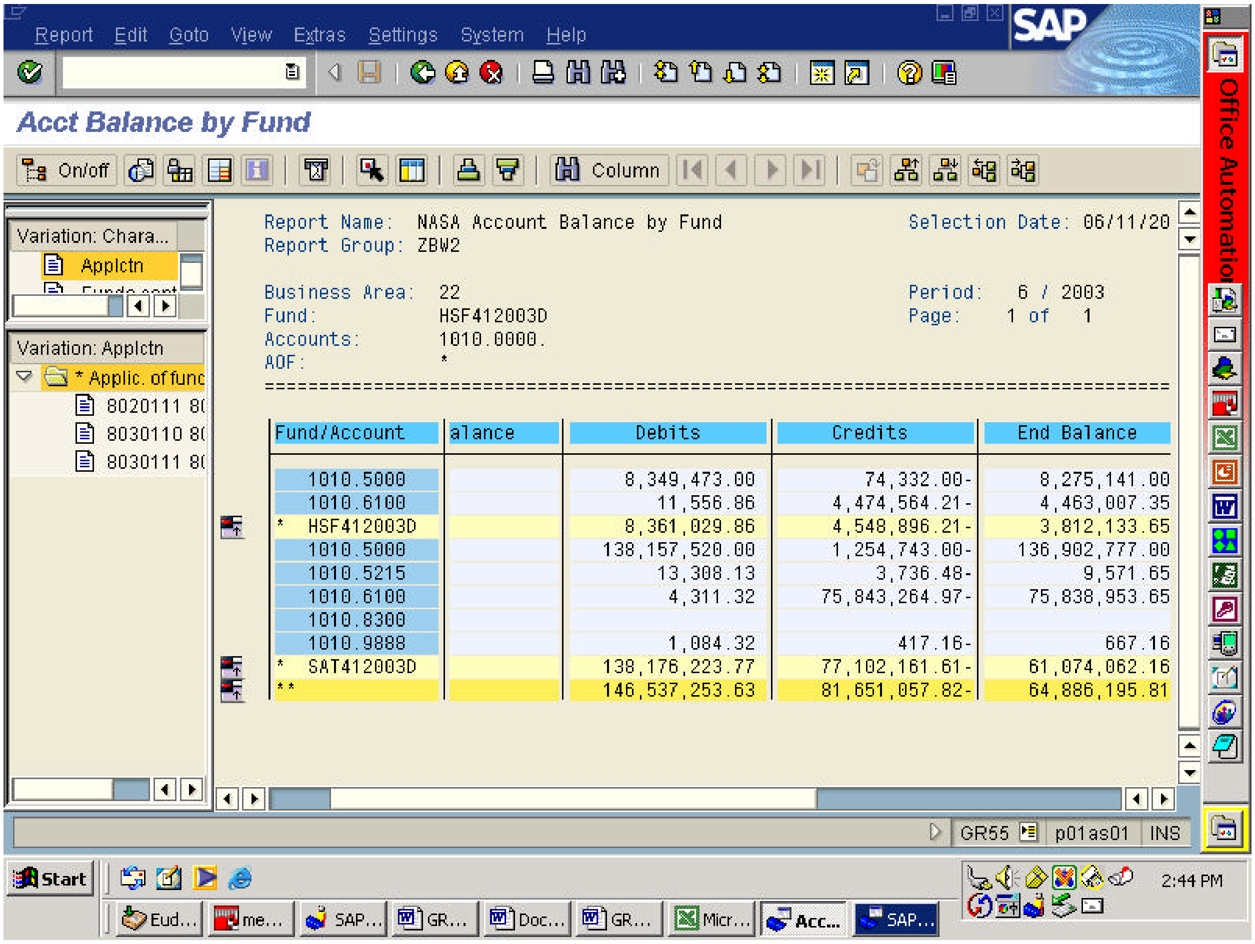


Transaction Code: GR55

ZBW2: Accounts by Fund – Cumulative or ZFUN: Accounts by Fund – Period

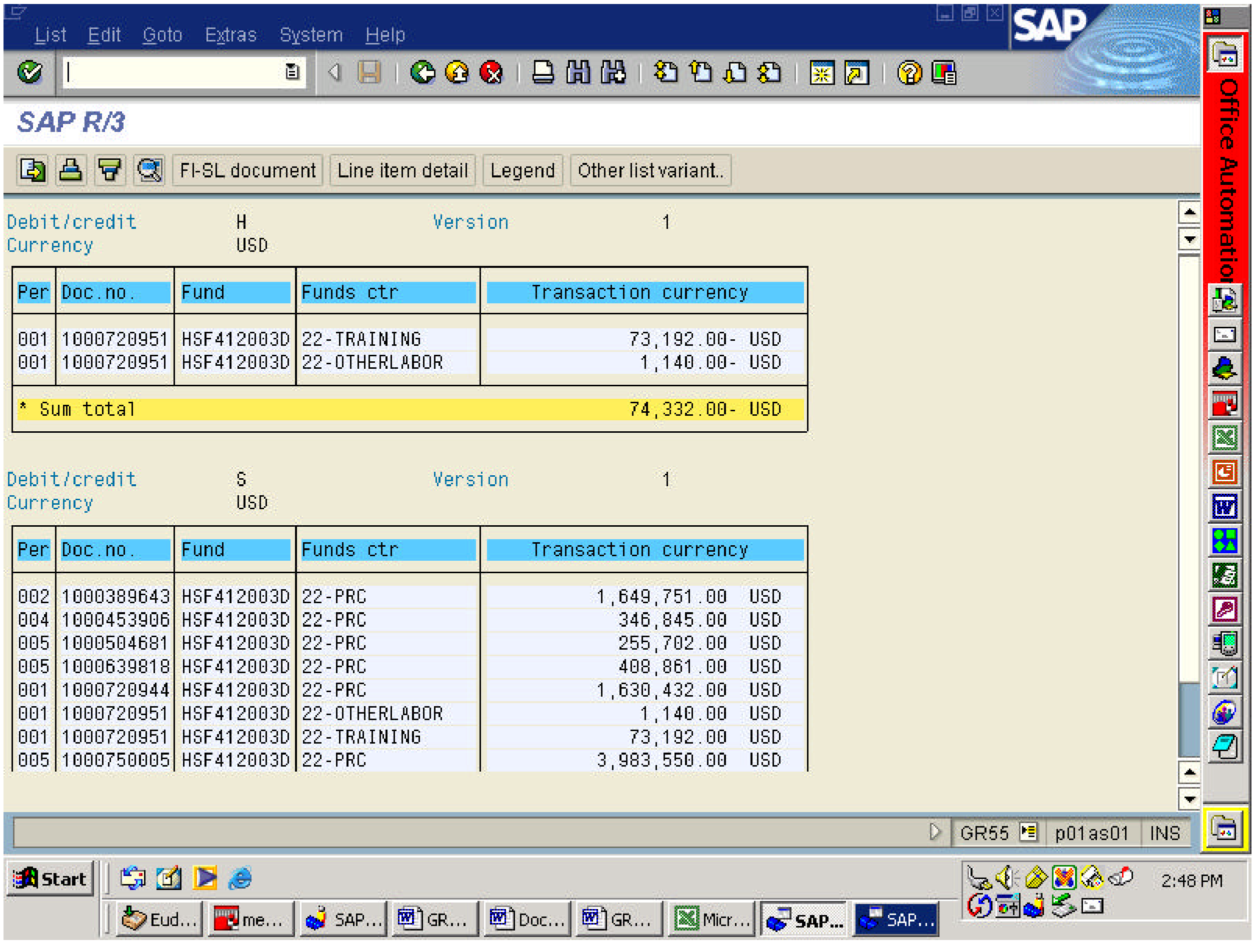
- Enter Fiscal Year: [current fiscal year]
- Enter Company Code: NASA
- Enter Period: [period or range of periods]
- Enter Account Number Value: 1010.0000 to 1999.9999
- Enter Business Area: [example: 22]
- Enter Fund: [example: HSF412003D or list of funds]

Execute in Foreground

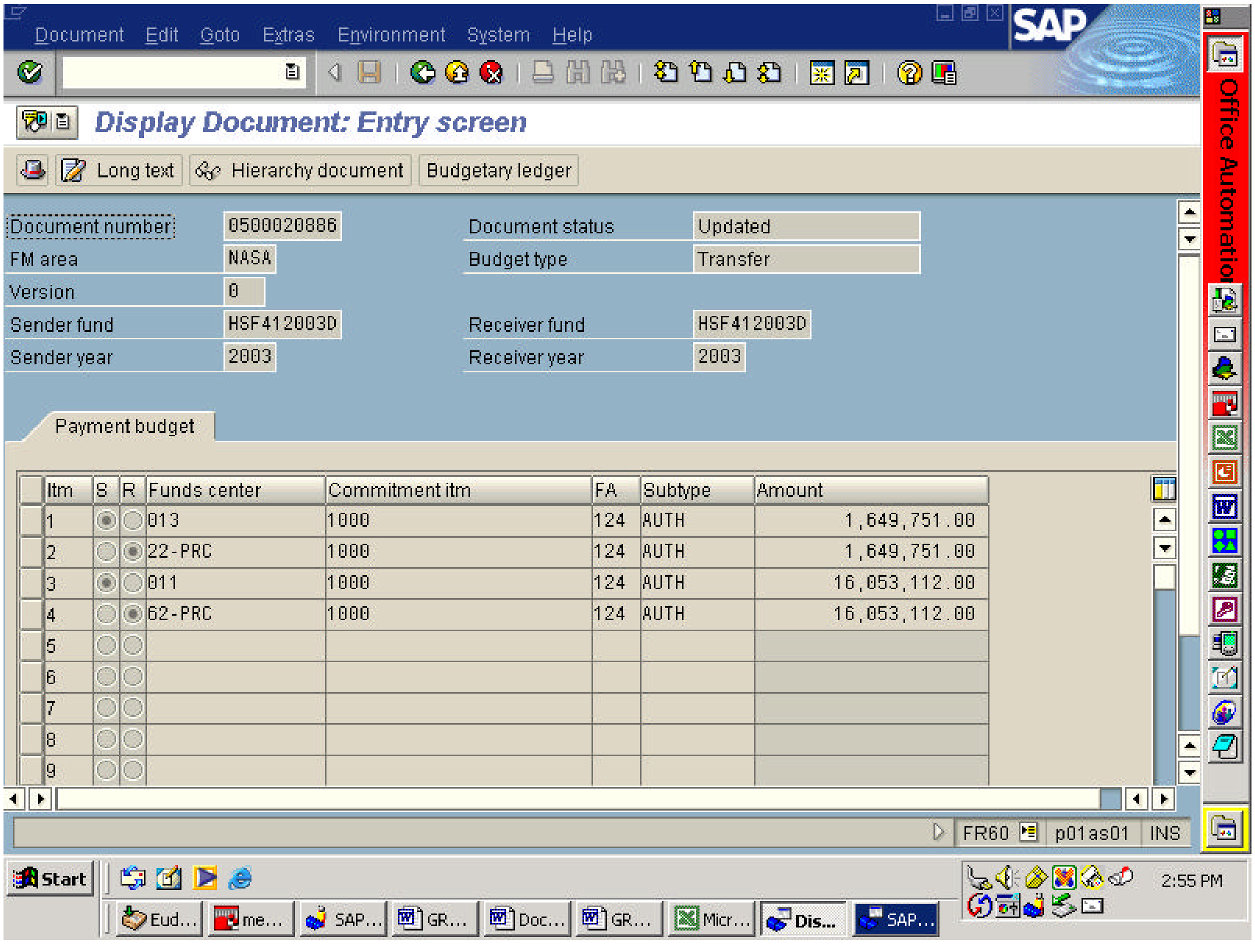


- Double click on SGL account to drill-down to details

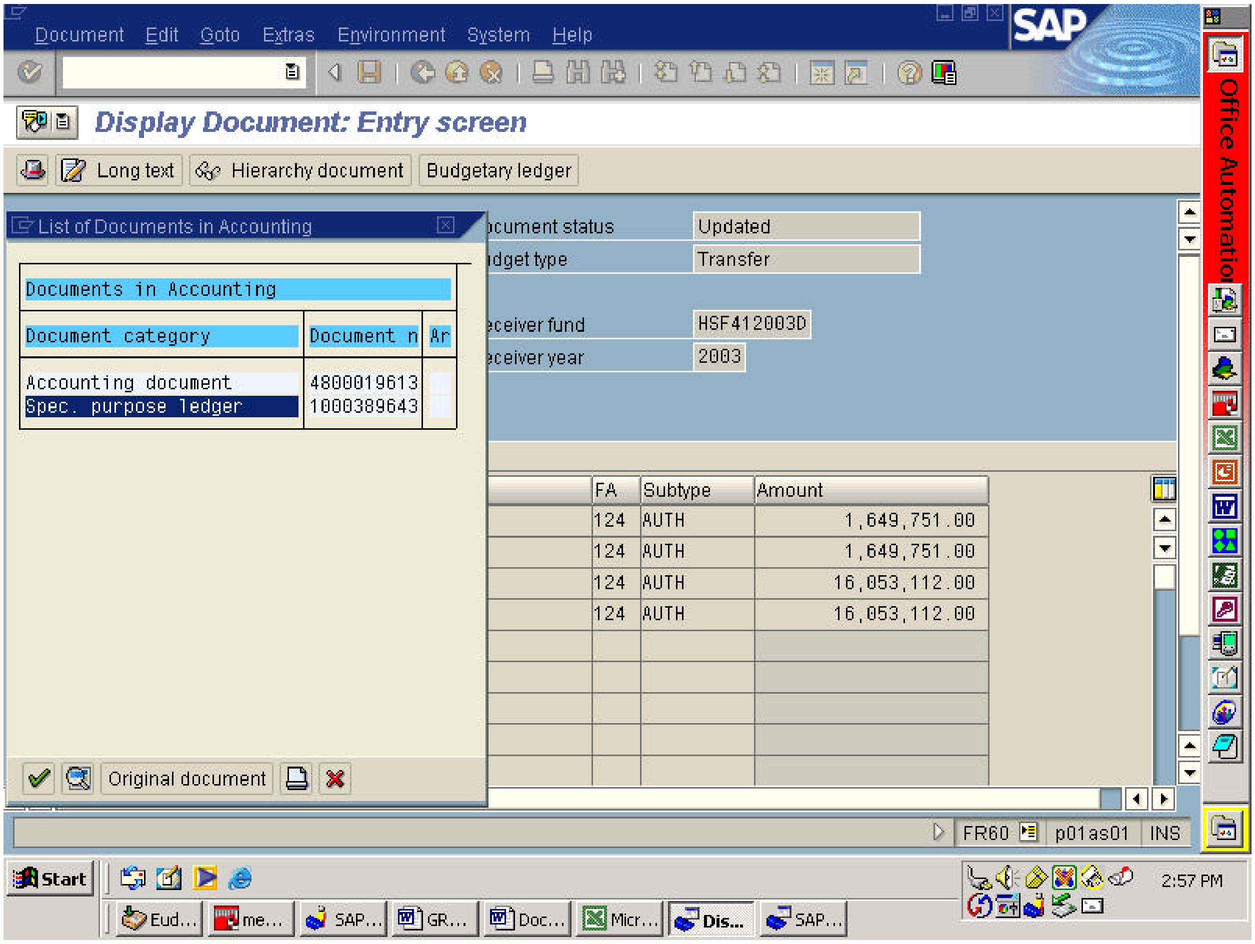
FMM 9___ Periodic Monitoring Controls Performed by Centers



- Double click on a document to drill-down to the details

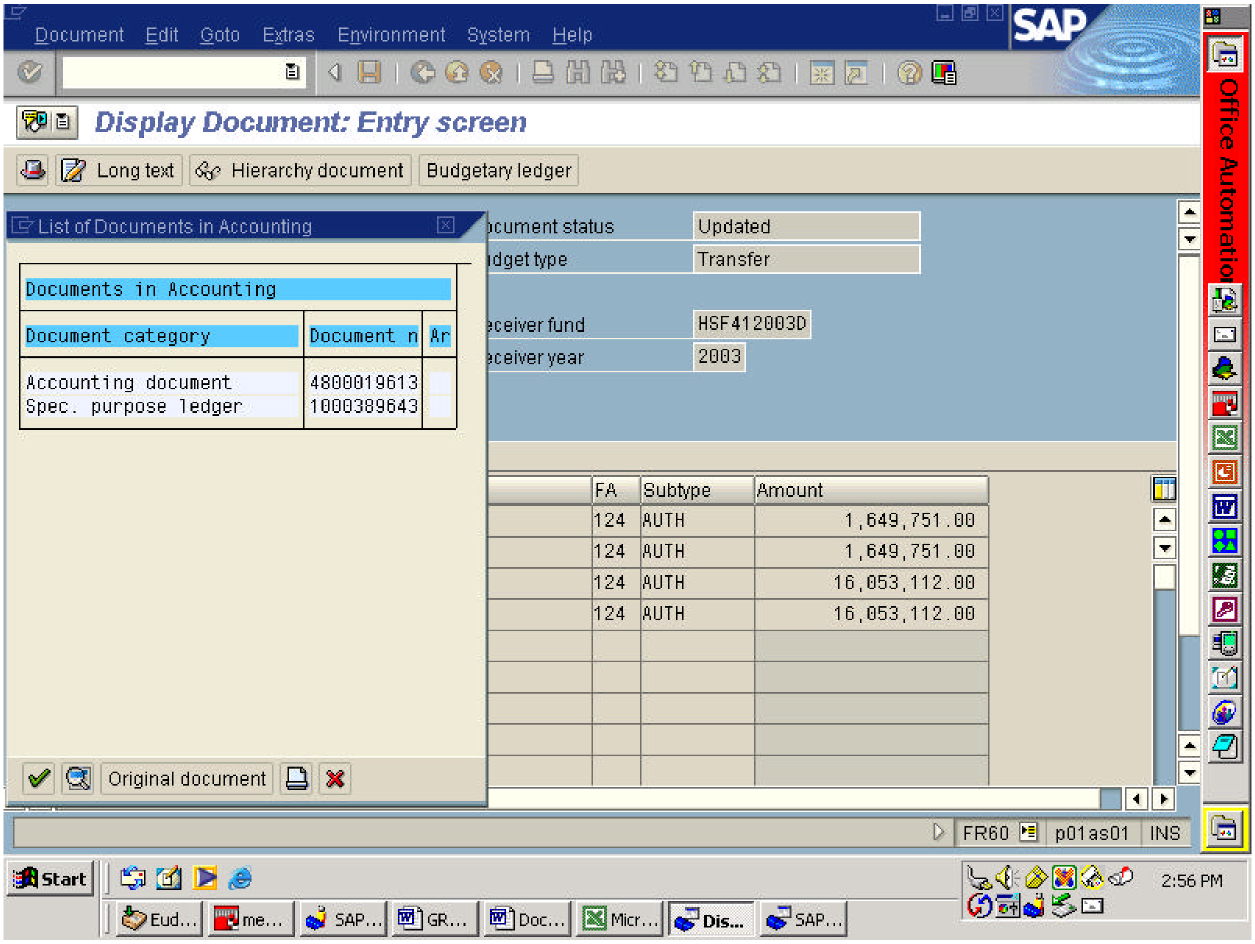


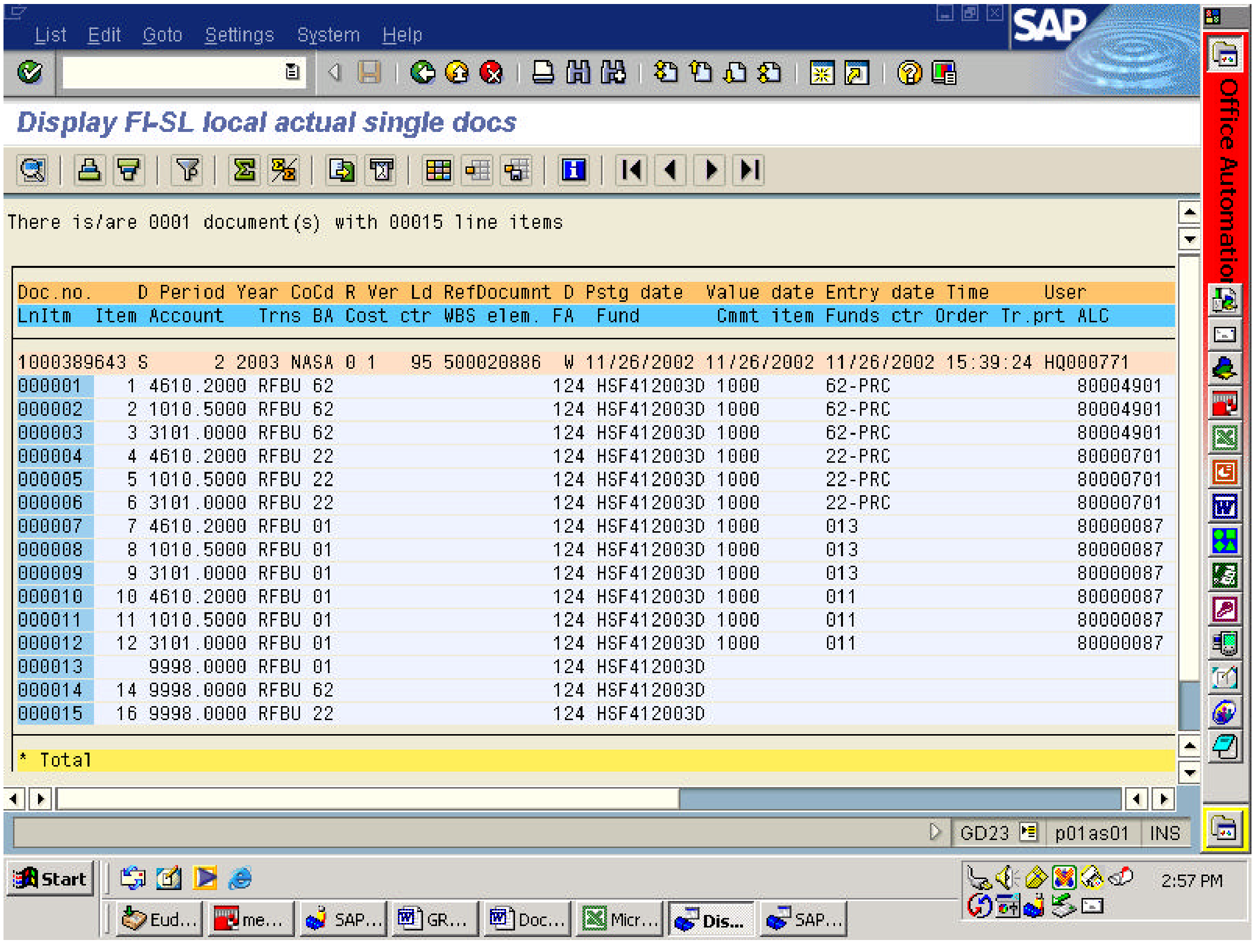
- Select Budgetary Ledger

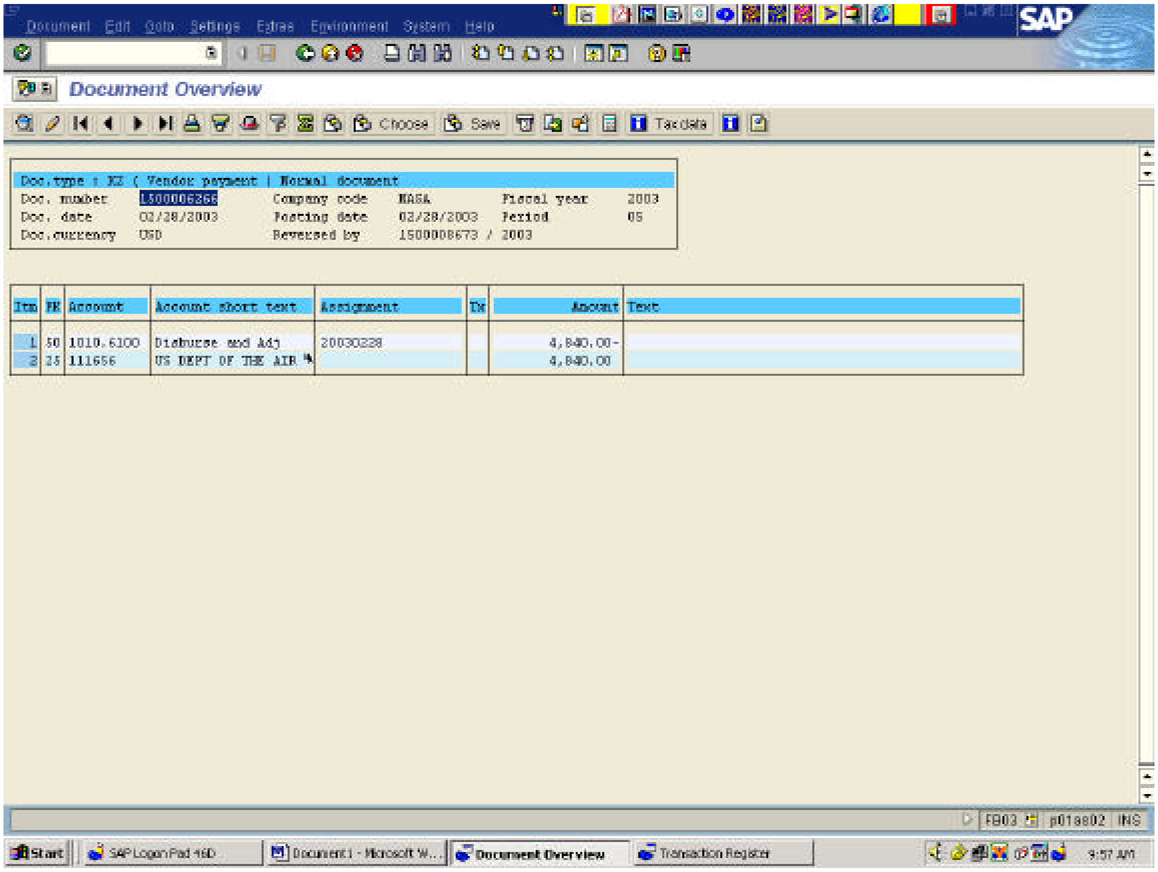


- Select Special Purpose Ledger
  - Review detailed postings

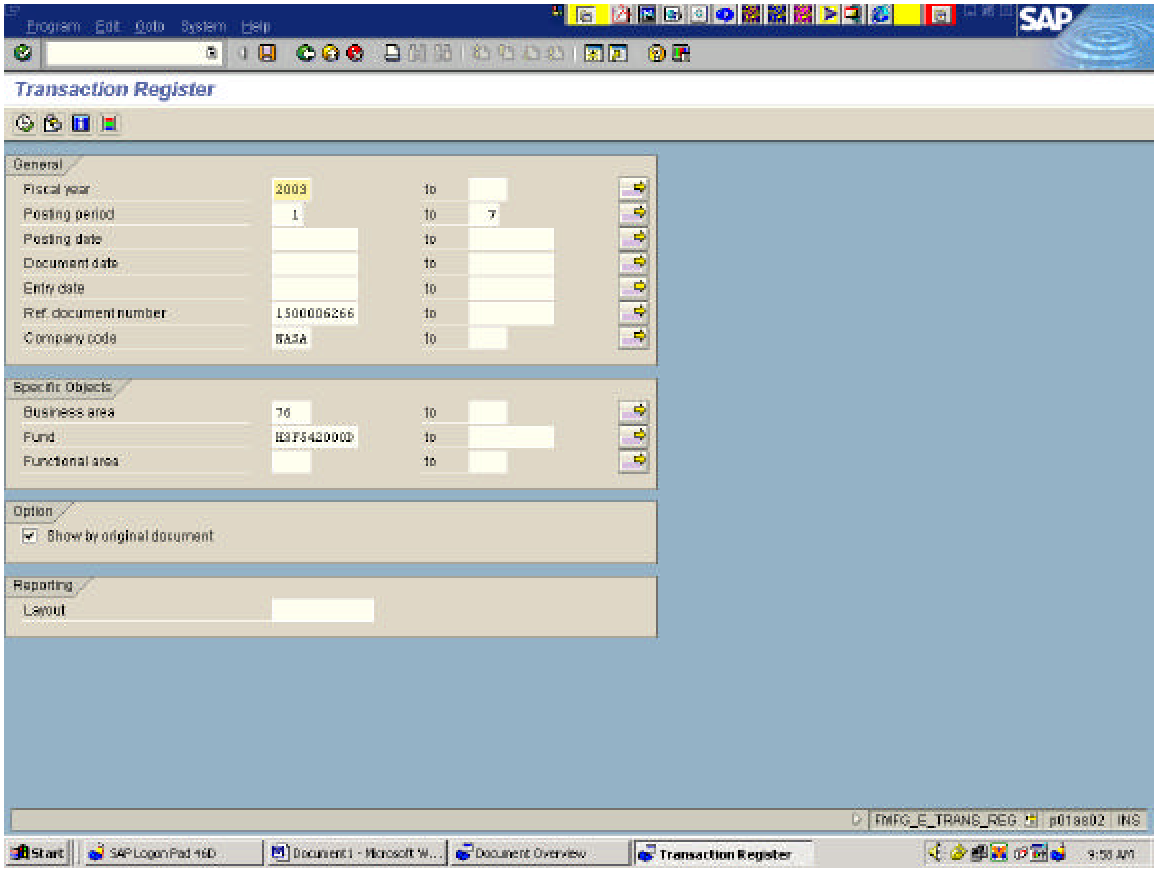
FMM 9___ Periodic Monitoring Controls Performed by Centers




List Edit Goto Settings System Help
Display FI-SL local actual single docs
There is/are 0001 document(s) with 00015 line items
Doc.no. D Period Year CoCd R Ver Ld RefDocumnt D Pstg date Value date Entry date Time User
LnItm Item Account Trns BA Cost ctr WBS elem. FA Fund Cmmt item Funds ctr Order Tr.prt ALC
1000389643 S 2 2003 NASA 0 1 95 500020886 W 11/26/2002 11/26/2002 11/26/2002 15:39:24 HQ000771
000001 1 4610.2000 RFBU 62 124 HSF412003D 1000 62-PRC 80004901
000002 2 1010.5000 RFBU 62 124 HSF412003D 1000 62-PRC 80004901
000003 3 3101.0000 RFBU 62 124 HSF412003D 1000 62-PRC 80004901
000004 4 4610.2000 RFBU 22 124 HSF412003D 1000 22-PRC 80000701
000005 5 1010.5000 RFBU 22 124 HSF412003D 1000 22-PRC 80000701
000006 6 3101.0000 RFBU 22 124 HSF412003D 1000 22-PRC 80000701
000007 7 4610.2000 RFBU 01 124 HSF412003D 1000 013 80000087
000008 8 1010.5000 RFBU 01 124 HSF412003D 1000 013 80000087
000009 9 3101.0000 RFBU 01 124 HSF412003D 1000 013 80000087
000010 10 4610.2000 RFBU 01 124 HSF412003D 1000 011 80000087
000011 11 1010.5000 RFBU 01 124 HSF412003D 1000 011 80000087
000012 12 3101.0000 RFBU 01 124 HSF412003D 1000 011 80000087
000013 9998.0000 RFBU 01 124 HSF412003D
000014 14 9998.0000 RFBU 62 124 HSF412003D
000015 16 9998.0000 RFBU 22 124 HSF412003D
* Total
GD23 p01as01 INS
Office Automation
Start
2:57 PM



Run the transaction register FMFG_E_TRANS_REG to reconcile the balance difference using the document number (shown highlighted).

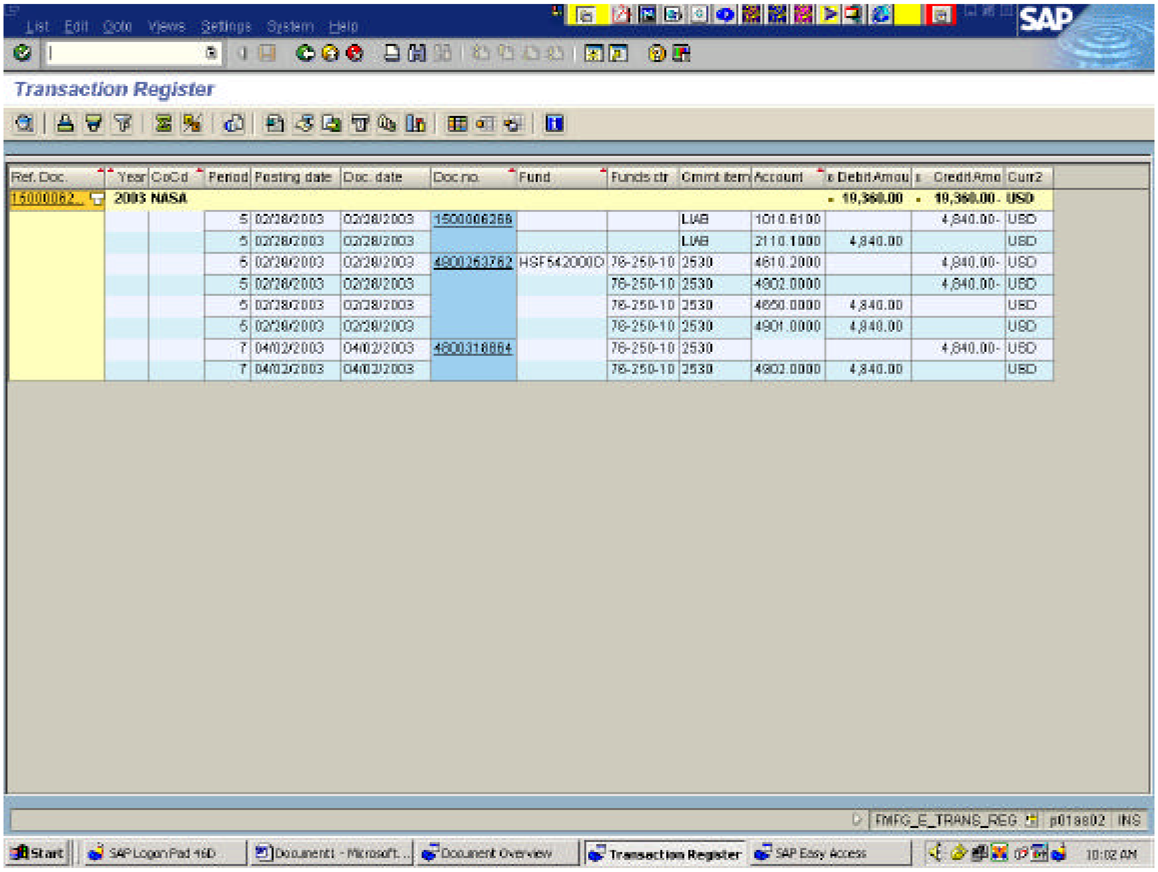


On the transaction register FMFG_E_TRANS_REG enter the first transaction period through the current period. Note: for FY 2003 enter the first active transaction period based on your Go-Live date through the current period. Reference Document Number. This is the SPL document number, Business Area, and Fund.

Click Execute.

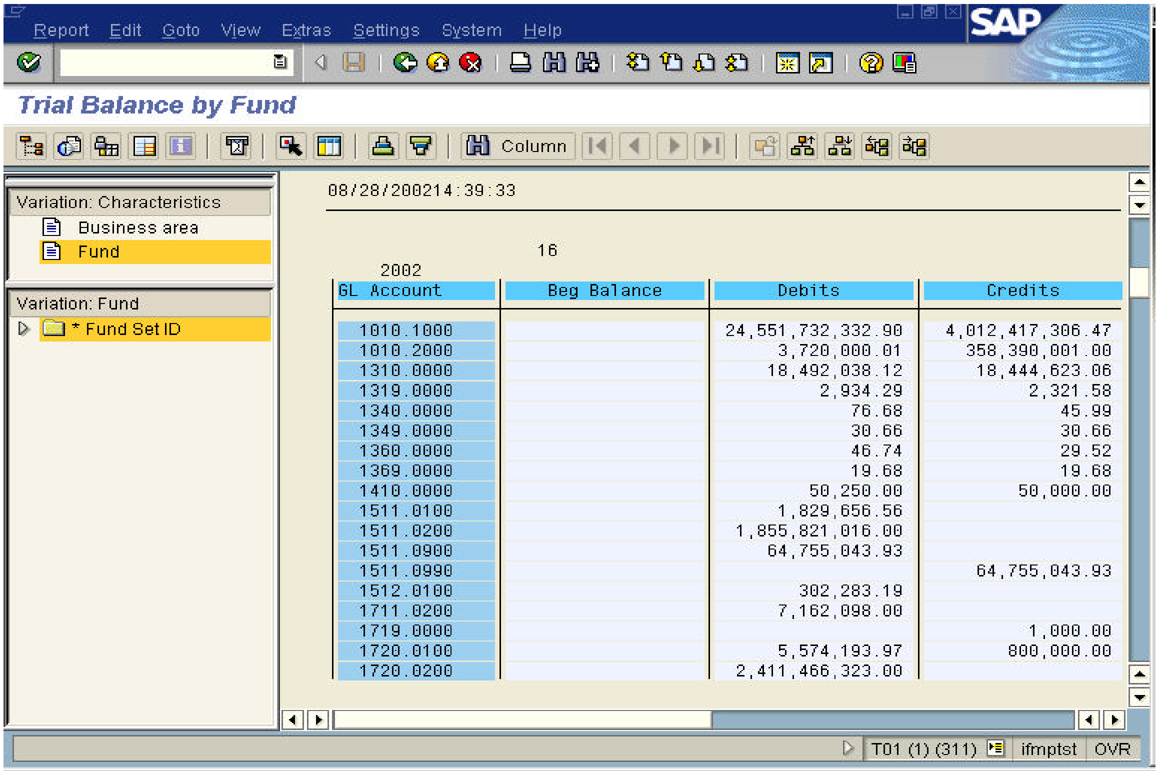
Menu Path:
Accounting
Financial Accounting
Funds Management
Information System
Additional Functions: USA Government
Federal Government
Miscellaneous

Or T-Code FMFG_E_TRANS_REG



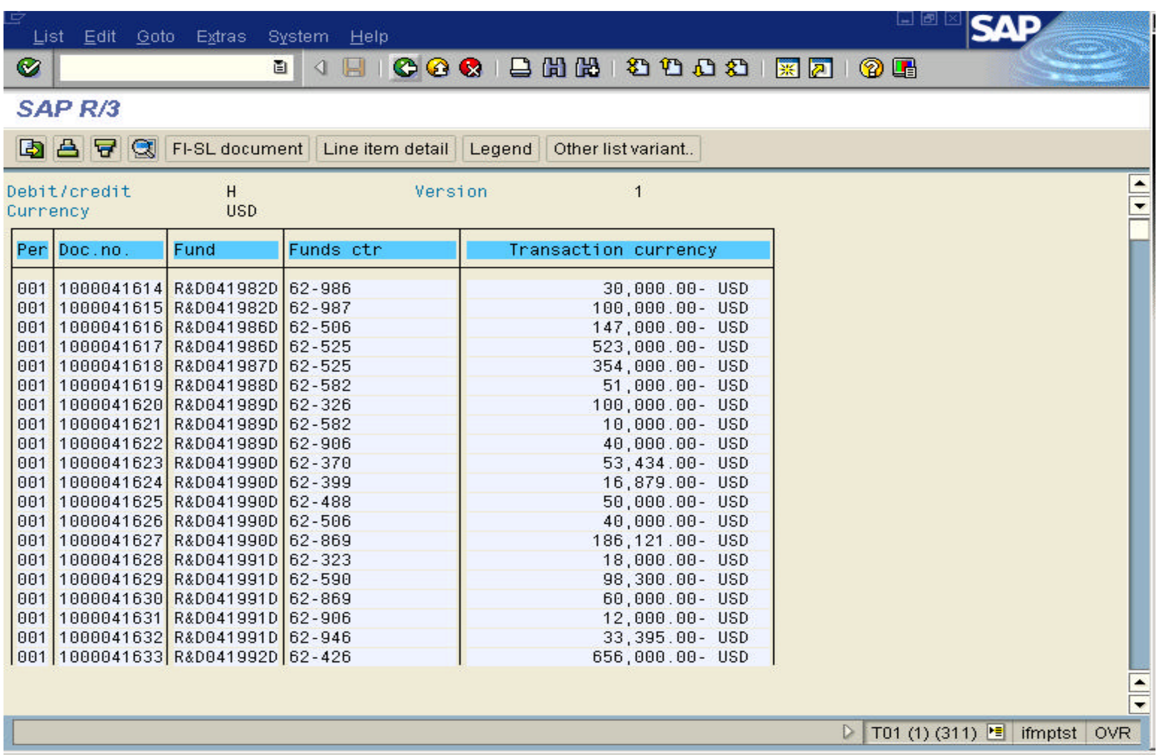
Once the data comes back the user will be able to see the SGL accounts used for the transaction and determine what entries are missing causing the out of balance condition.

- ➢ Display a specific Fund in SAP using the Trial Balance by Fund **S_KI4_38000325**.
- ➢ Double click on each 1010 SGL Account to display the underlying Document numbers.



GL Account	Beg Balance	Debits	Credits
1010.1000		24,551,732,332.90	4,012,417,306.47
1010.2000		3,720,000.01	358,390,001.00
1310.0000		18,492,038.12	18,444,623.06
1319.0000		2,934.29	2,321.58
1340.0000		76.68	45.99
1349.0000		30.66	30.66
1360.0000		46.74	29.52
1369.0000		19.68	19.68
1410.0000		50,250.00	50,000.00
1511.0100		1,829,656.56	
1511.0200		1,855,821,016.00	
1511.0900		64,755,043.93	
1511.0990			64,755,043.93
1512.0100		302,283.19	
1711.0200		7,162,098.00	
1719.0000			1,000.00
1720.0100		5,574,193.97	800,000.00
1720.0200		2,411,466,323.00	

1010.1000 and 1010.2000 Fund balances per S_KI4_38000325.



Per	Doc.no.	Fund	Funds ctr	Transaction currency
001	1000041614	R&D041982D	62-986	30,000.00- USD
001	1000041615	R&D041982D	62-987	100,000.00- USD
001	1000041616	R&D041986D	62-506	147,000.00- USD
001	1000041617	R&D041986D	62-525	523,000.00- USD
001	1000041618	R&D041987D	62-525	354,000.00- USD
001	1000041619	R&D041988D	62-582	51,000.00- USD
001	1000041620	R&D041989D	62-326	100,000.00- USD
001	1000041621	R&D041989D	62-582	10,000.00- USD
001	1000041622	R&D041989D	62-906	40,000.00- USD
001	1000041623	R&D041990D	62-370	53,434.00- USD
001	1000041624	R&D041990D	62-399	16,879.00- USD
001	1000041625	R&D041990D	62-488	50,000.00- USD
001	1000041626	R&D041990D	62-506	40,000.00- USD
001	1000041627	R&D041990D	62-869	186,121.00- USD
001	1000041628	R&D041991D	62-323	18,000.00- USD
001	1000041629	R&D041991D	62-590	98,300.00- USD
001	1000041630	R&D041991D	62-869	60,000.00- USD
001	1000041631	R&D041991D	62-906	12,000.00- USD
001	1000041632	R&D041991D	62-946	33,395.00- USD
001	1000041633	R&D041992D	62-426	656,000.00- USD

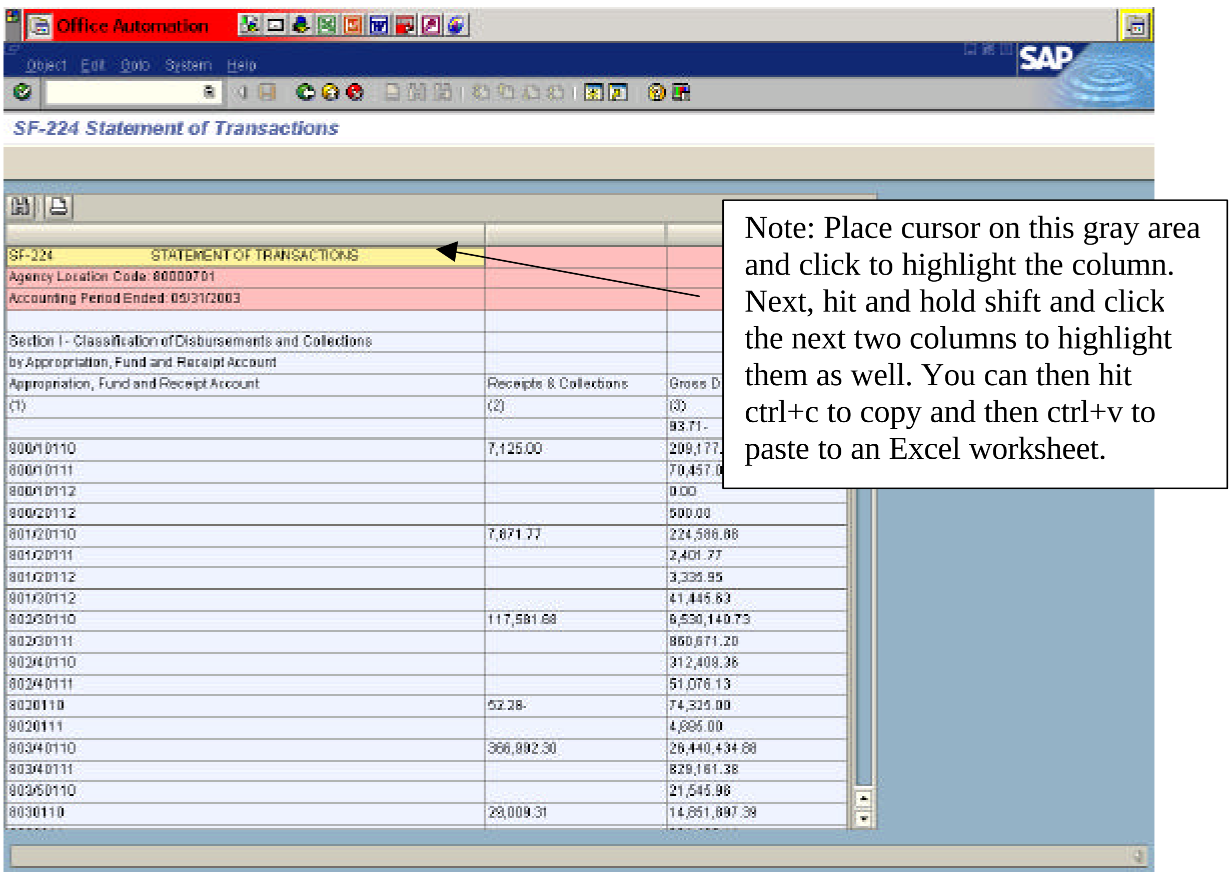
Drilldown display on SGL account 1010.

1.2 Verify SF-224 reports

This activity is performed monthly and is a Treasury requirement. SGL accounts are to be reconciled to the disbursements and collections that are reported on the SF-224 *Statement of Transactions*, Column 2 and Column 3. Please refer to www.fms.treas.gov/tfm/vol1/v1p2c330.pdf for updated instructions for the *Statement of Transactions* including edit checks it is necessary to pass prior to filing the report with Treasury.

Procedures:

- Generate monthly SF-224 *Statement of Transactions* (FMFG_E_SF224). Each center should establish a variant to run this report.



FMFG_E_SF224: each center should establish a variant for this transaction.

Screen shots following show detail of accounts used to derive the summary balances on the SF-224 Report.

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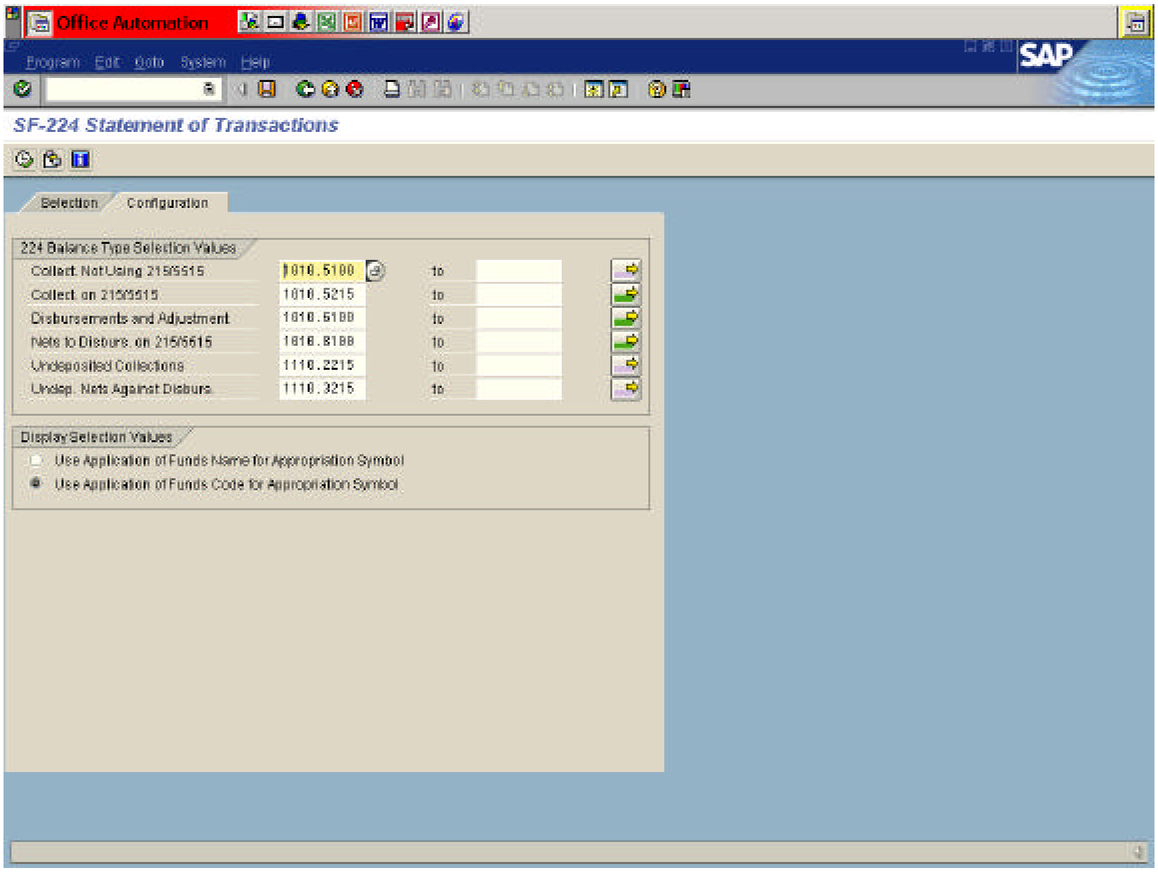
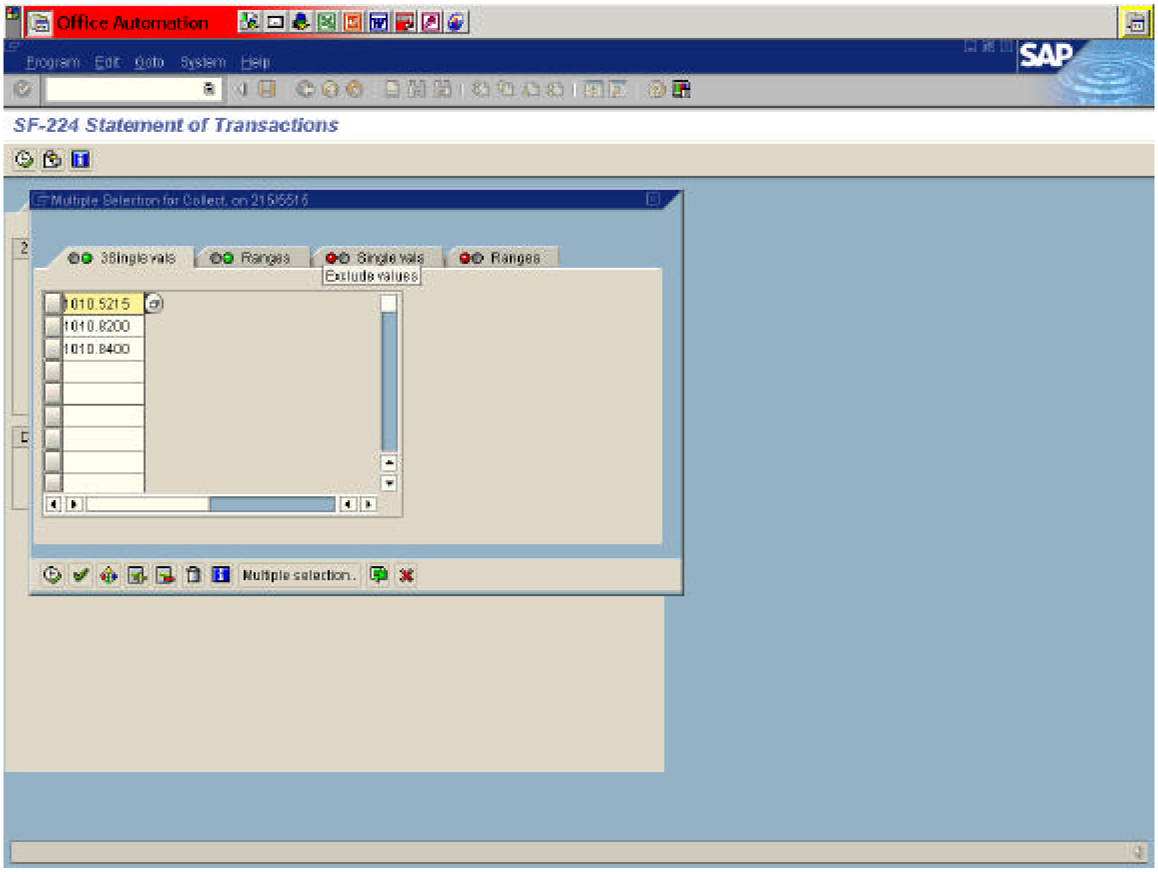
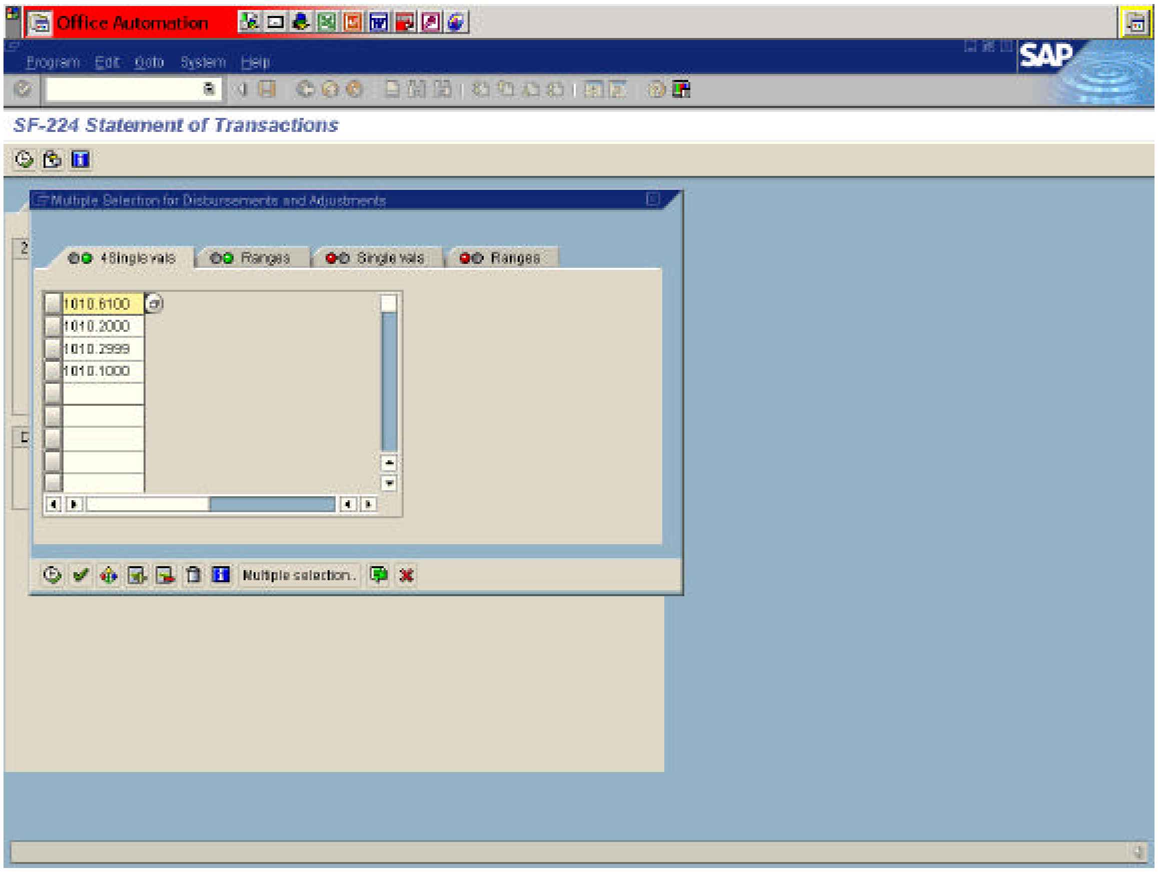
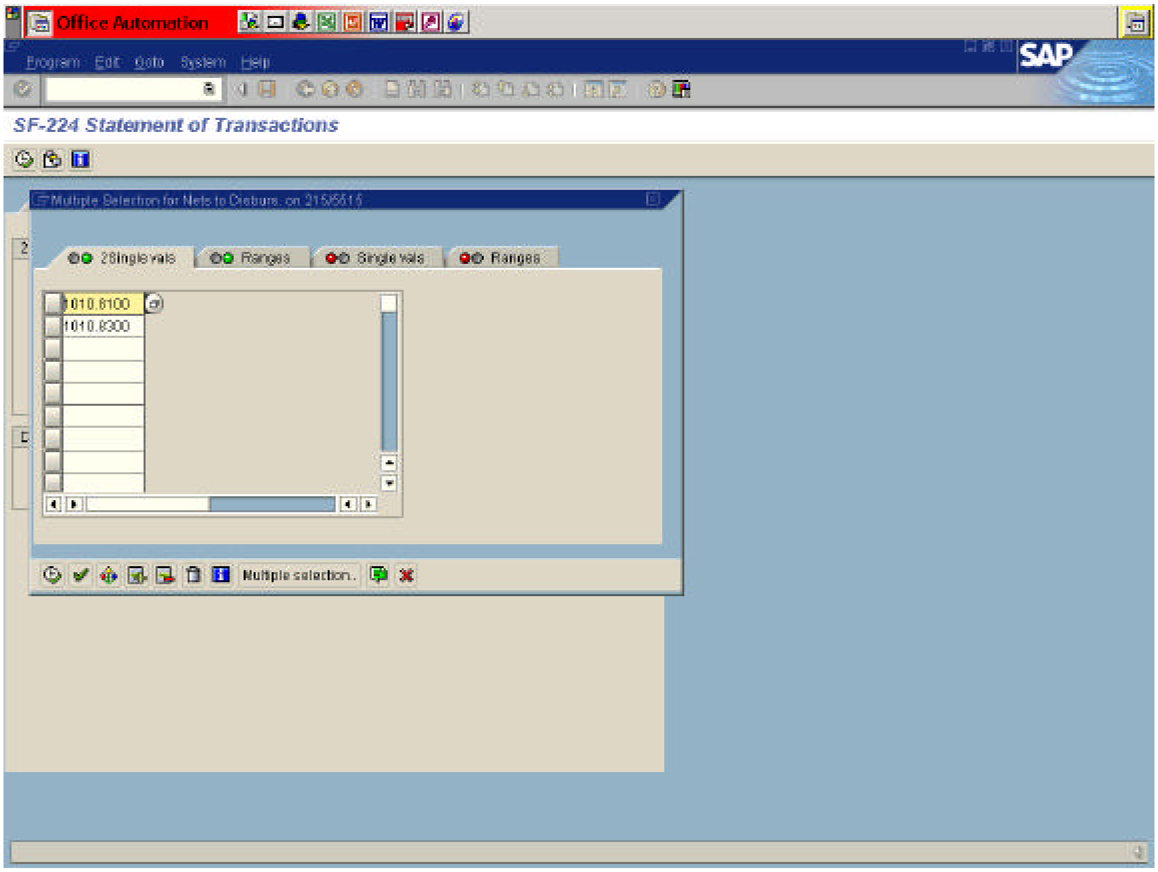
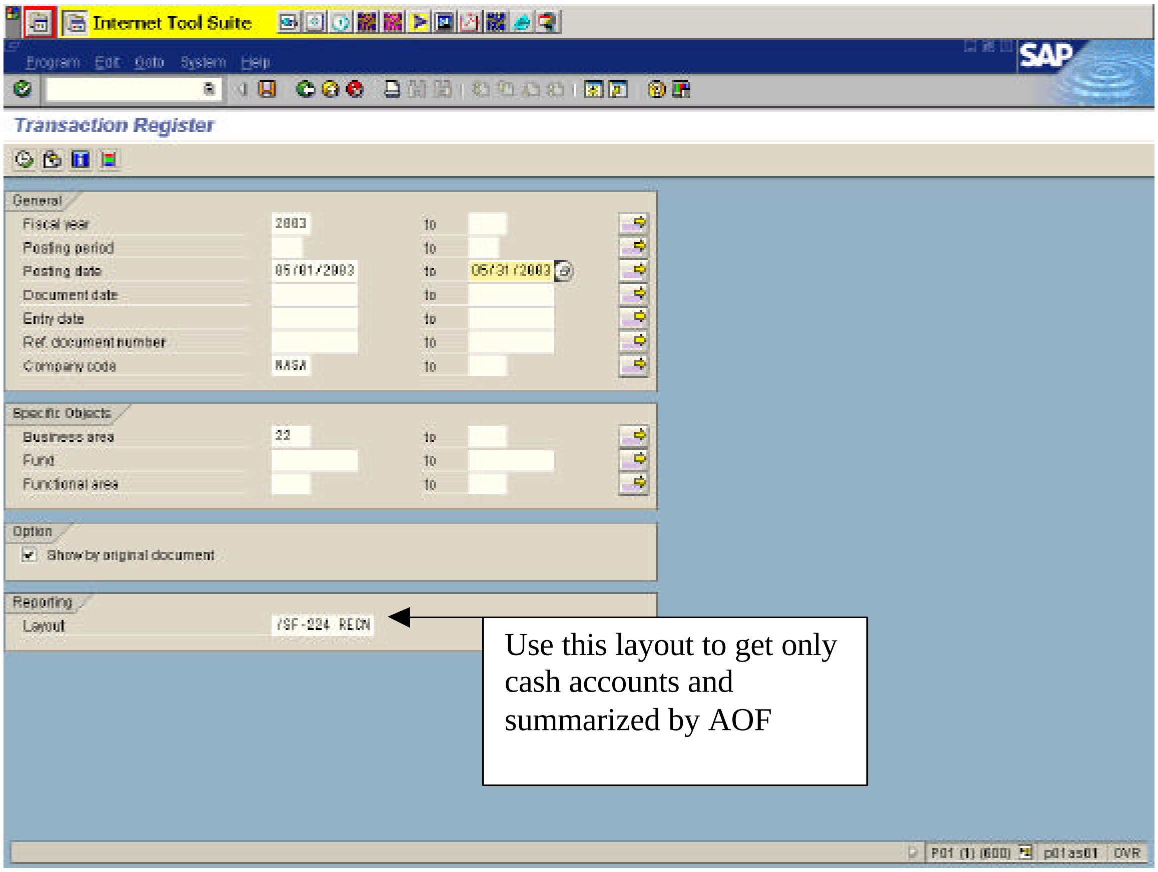



Office Automation
Program Edit Goto System Help
SAP
SF-224 Statement of Transactions
Multiple Selection for Collect. on 215/5516
3Single vals
Ranges
Single vals
Ranges
Exclude values
1010.5215
1010.8200
1010.8400
Multiple selection..


Office Automation
Program Edit Goto System Help
SAP
SF-224 Statement of Transactions
Multiple Selection for Disbursements and Adjustments
4 Single vals
Ranges
Single vals
Ranges
1010.6100
1010.2000
1010.2999
1010.1000
Multiple selection..


Office Automation
Program Edit Goto System Help
SAP
SF-224 Statement of Transactions
Multiple Selection for Nets to Disburs. on 215/5515
2Single vals
Ranges
Single vals
Ranges
1010.8100
1010.8300
Multiple selection..



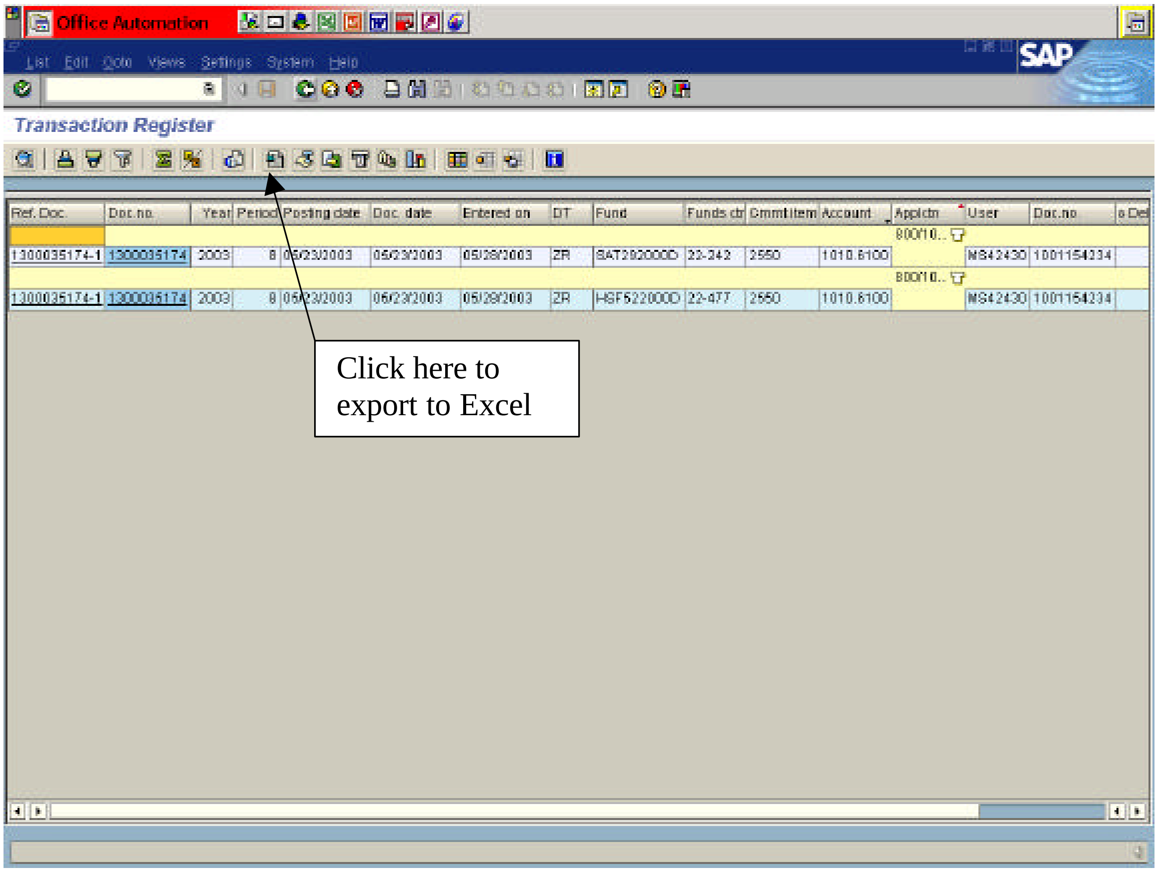
- Execute the Transaction Register (FMFG_E_TRANS_REG). Use the report detail to reconcile to the Treasury documents (IPAC, RFC agency confirmations, deposits, etc.), to the summary SF-224 and to identify any prior month activity or adjustments.

Use t-code FMFG_E_TRANS_REG

Specify fiscal year, period, and business area

Must use established layout to generate report with only cash accounts and summarized by application of funds

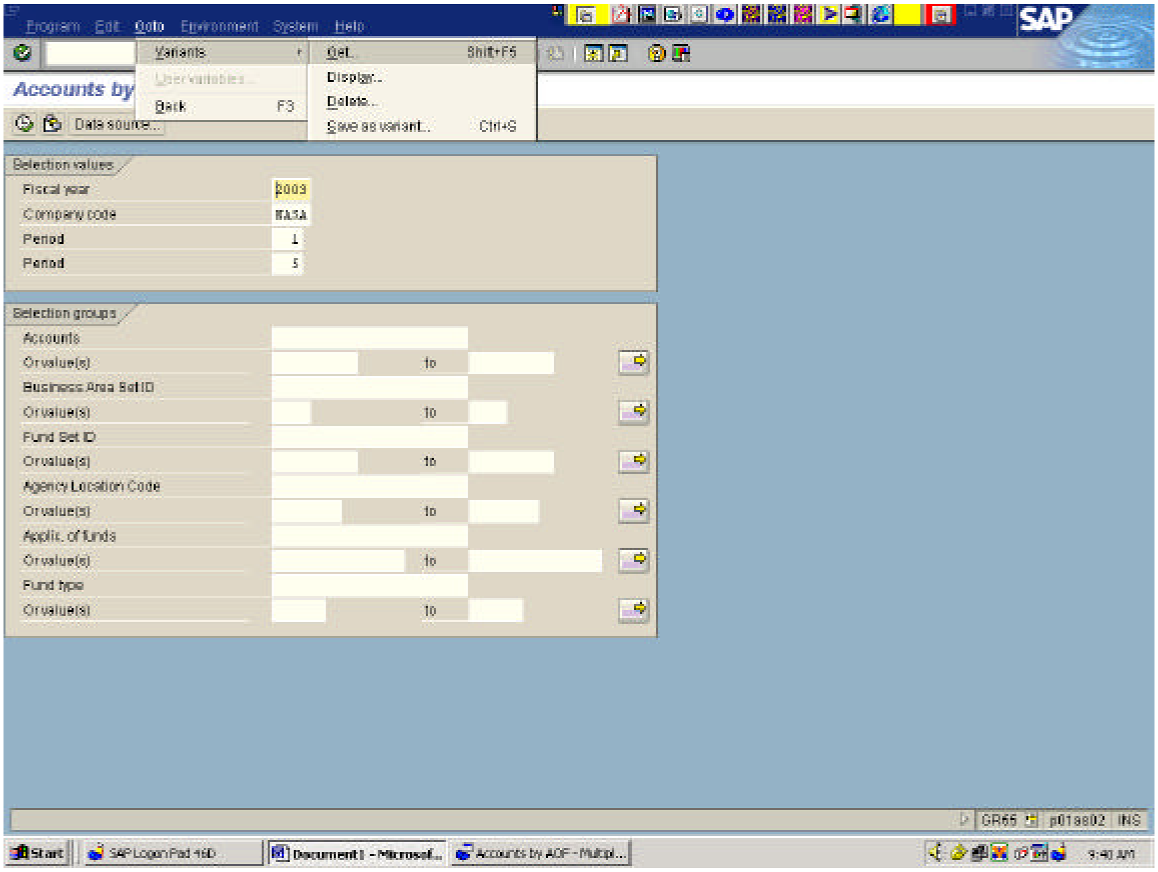
This report should be run in background, refer to OLQR for instructions



Retrieve report detail and export to Excel

Use this detail to reconcile to the Treasury documents (deposits, IPACs, RFC agency confirmations, etc), to the summary SF-224, and to identify any prior month activity or adjustments.

- ➢ Reconcile SF-224 *Statement of Transactions* balances to the cash and budgetary accounts. Use Trial Balance GR55 ZAOF to obtain these balances.



- ➢ Review and analyze any out of balance conditions and modify procedures to eliminate these differences and identify transaction attributable to prior month activity.
- ➢ Notify all appropriate personnel if differences are found.

1.3 Analyze SGL Accounts for Abnormal Balances

This activity is performed weekly to identify all abnormal SGL balances.

<u>Procedures:</u>

Using S_KI4_38000325, *Trial Balance by Fund at Full Account,* obtain trial balance at each fund level. Review each account to determine whether it has a normal or abnormal balance. If the account has an abnormal balance determine why by drilling down on the total dollar amount to the transaction detail. Continue to drill down through the various screens until the transaction(s) causing the balance abnormality can be determined. Once specific problematic transaction(s) are identified, perform the appropriate research. Obtain the transaction supporting documentation to determine the nature of the transaction and reason for the error. In addition, contact the person who originated the transaction for clarification. The transaction causing the abnormal balance may need to be reversed by the originating office.

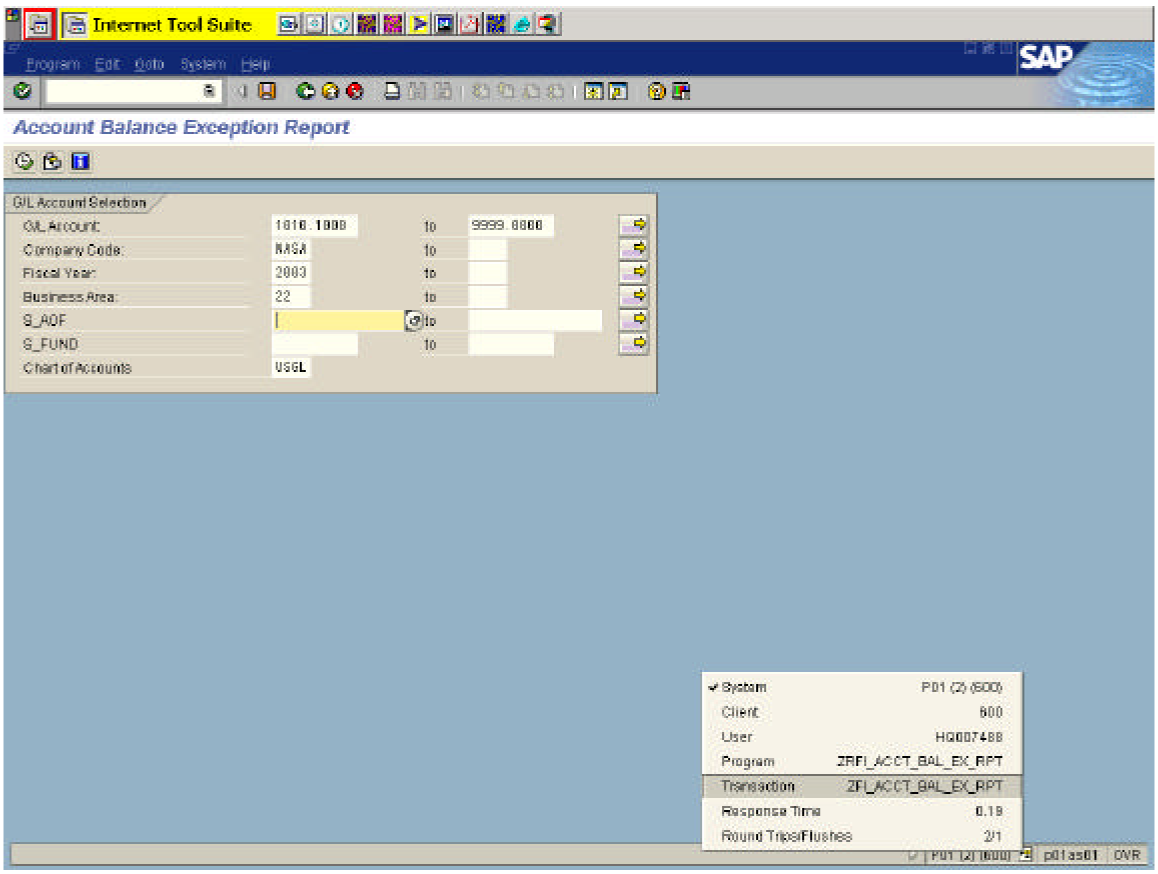
- The first time an abnormal balance is noted for a particular SGL account, determine the transaction document type. Examine the document to determine the posting model used. Report any suspected posting model errors to the Competency Center via service requests.
- Determine corrections required to resolve the abnormal balance.
- Notify responsible personnel to initiate corrective action.
- Verify that the correction is processed prior to month-end processing.

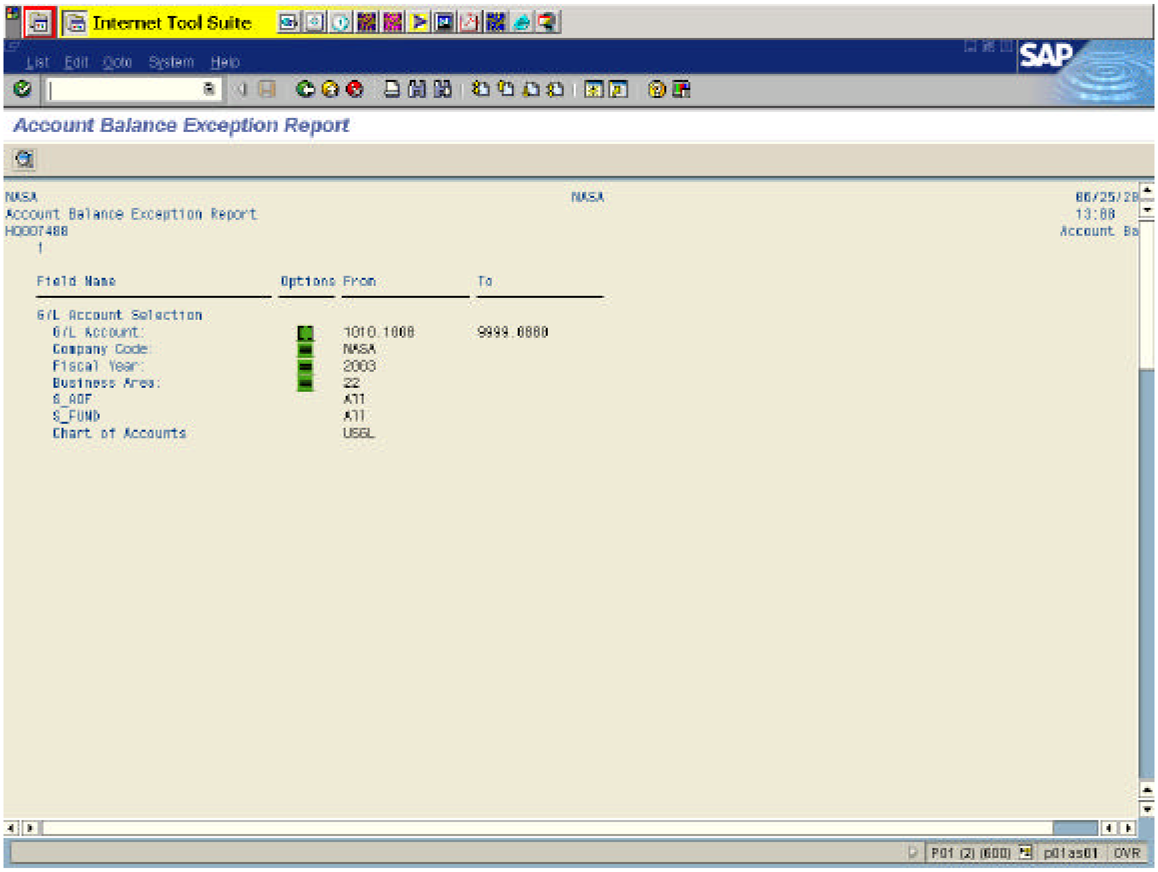
SGL Account	Normal Balance
1000 series (unless listed below)	Debit
1XX9.0X00	Credit
1010.2000	Credit
1511.0990	Credit
1611.0000	Credit
1613.0000	Either
2000 series	Credit
3101.0000	Credit
3102.0000	Credit
3103.0000	Debit
3106.0000	Either
3107.0000	Debit
3109.0000	Either
3310.**XXXX**	Either
4060.0000 – 4310.0000	Debit
4350.X000 – 4802.0000	Credit
4871.0000 – 4872.0000	Debit
4881.0000 – 4902.0000	Credit
4971.0000 – 4972.0000	Debit
4981.0000 – 4982.0000	Credit
5000 series (unless listed below)	Credit
5XX9.0000	Debit
5730.0000	Debit
5790.0000	Either
5990.0000 – 5991.0000	Debit
6000 series (unless listed below)	Debit
6100.8X00	Credit
6100.9XXX	Credit
6400.1211 – 6400.1316	Credit
6600.0000 – 6610.0000	Credit

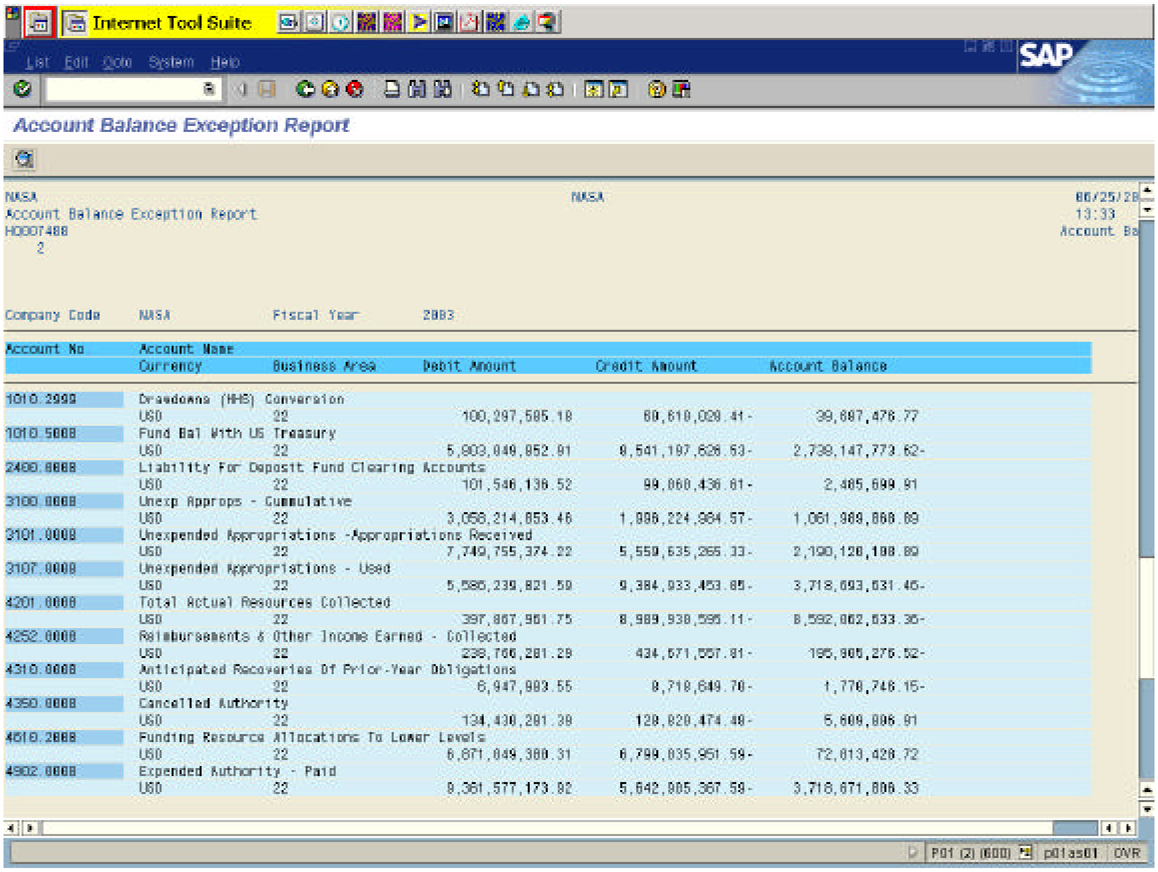
6790.0000	Either
7110.0000 – 7190.0000	Credit
7210.XX00 – 7290.XX00	Debit
7300.0000 – 7600.0000	Either
9900 series	Either

The USSGL Chart of Accounts is available at www.fms.treas.gov/ussgl.

Using **ZFI_ACCT_BAL_EX_RPT** (Account Balance Exception Report), review accounts with abnormal balances displayed. To determine why an account has an abnormal balance, drill down on the dollar amounts shown and continue to drill down through the various screens until the document(s) can be determined causing the balance abnormality. If there appears to be a problem with any transaction, contact the person that originated the transaction for clarification. In some instances, the abnormal balance may remain until the originating person initiates further action.




Internet Tool Suite
List Edit Goto System Help
SAP
Account Balance Exception Report
NASA
Account Balance Exception Report
NASA
Field Name
Options From
To
G/L Account Selection
G/L Account:
1010.1000
9999.0000
Company Code:
NASA
Fiscal Year:
2003
Business Area:
22
Chart of Accounts
USGL



Account Balance Exception Report

NASA　　NASA　　06/25/20
Account Balance Exception Report　　13:33
HQ007488　　Account Ba
2

Company Code NASA　Fiscal Year 2003

Account No	Account Name / Currency	Business Area	Debit Amount	Credit Amount	Account Balance
1010.2999	Drawdowns (HHS) Conversion				
	USD	22	100,297,505.18	60,610,028.41-	39,687,476.77
1010.5000	Fund Bal With US Treasury				
	USD	22	5,803,049,852.91	8,541,197,626.53-	2,738,147,773.62-
2400.0000	Liability For Deposit Fund Clearing Accounts				
	USD	22	101,546,136.52	99,060,436.61-	2,485,699.91
3100.0000	Unexp Approps - Cummulative				
	USD	22	3,058,214,853.46	1,996,224,984.57-	1,061,989,868.89
3101.0000	Unexpended Appropriations -Appropriations Received				
	USD	22	7,749,755,374.22	5,559,635,265.33-	2,190,120,108.89
3107.0000	Unexpended Appropriations - Used				
	USD	22	5,586,239,821.59	9,304,933,453.05-	3,718,693,631.46-
4201.0000	Total Actual Resources Collected				
	USD	22	397,867,961.75	8,989,930,595.11-	8,592,062,633.36-
4252.0000	Reimbursements & Other Income Earned - Collected				
	USD	22	238,766,281.29	434,671,557.81-	195,905,276.52-
4310.0000	Anticipated Recoveries Of Prior-Year Obligations				
	USD	22	6,947,903.55	8,718,649.70-	1,770,746.15-
4350.0000	Cancelled Authority				
	USD	22	134,430,281.39	128,820,474.48-	5,609,806.91
4610.2000	Funding Resource Allocations To Lower Levels				
	USD	22	6,871,049,380.31	6,799,035,951.59-	72,013,428.72
4902.0000	Expended Authority - Paid				
	USD	22	9,361,577,173.92	5,642,905,367.59-	3,718,671,806.33

1.4 Verify Account Relationships

This activity is performed at least monthly as a system validity check. Verification is performed to ensure that SGL accounts are in balance.

<u>Procedures:</u>

- ➢ Obtain the trial balance from GR55 and ZAOF and verify that the ending balances are equal using the following formulae:

Description of test	**Proprietary Accounts**		**Budgetary Accounts**
Advances	2310	=	4222

Payables	21XX +221X	=	4901 + 4971 + 4981
Prepaids	14X0 +1450	=	4802 + 4872 + 4882
Receivables	1310	=	4251
Reimbursable revenue	5200 – 5209 (except depreciation)	=	4251 + 4252 [1]
Delivered Orders	3107	=	49XX (beginning minus ending balance)
Reimbursables Equation for FI Module Reconciliation[1]	4450 + 4590 + 4610 + 4630 + 4700 + 48xx + 49xx	=	4210 + 4221 + 4222 + 4251 + 4252
Reconciling Reimb. To Advances from Others[1]	4210 Anticipated Reimbursables (sales orders)	=	4221 + 4222 + 4251 + 4252

1 Reimbursable Funds only

Description of test	**Proprietary Account**		**Proprietary Account(s)**
Expended Appropriations must be equal to Unexpended Appropriations Used for appropriated (direct) funds	5700	=	3107
Funded Expenses	5700	=	6100+6330+6730+1511 (E-B)+1521 (E-B)+1750 (E-B)+1810 (E-B)+1820 (E-B)+1830 (E-B)

E=Ending Balance
B=Beginning Balance

- Verify that balances are equal.
- Determine the cause of any out-of-balance conditions.
- Notify all appropriate personnel.

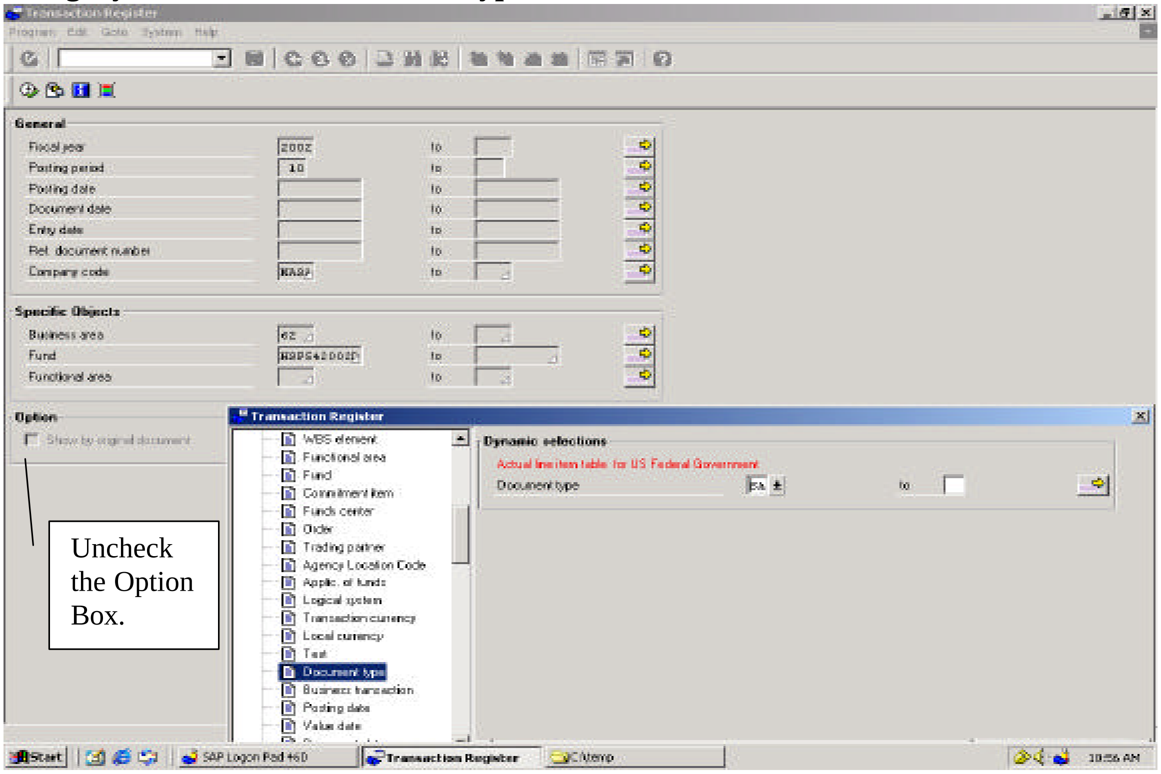
Obtaining the Trial Balance GR55 ZAOF:

- T-code: GR55
- Report Group: ZAOF
- Fiscal Year: 200X
- Company Code: NASA
- Period: [Enter period required]
- Execute for Each Comparison using Variant
- Execute in Foreground

When variances are found, you must execute the Transaction Register FMFG_E_TRANS_REG. When executing, only enter accounting document types in the document selection boxes in Dynamic Selection. Entering other (non-accounting) document types will not produce the desired results. <u>Do not use</u> the pull-down selection menu, as it is not pointing to the appropriate table within SAP.

Note: Depreciation statistical charges recorded in SGL account 5209 can be determined by reviewing the Estimated Price Report (reference FMM 9090).

FMFG_E_TRANS_REG: Transaction Register –
Using Dynamic Selection for Doc Type.



Note: To only see the document type selected, uncheck the "Option" box (show by original document). Otherwise, you will get the original transaction document and other SGL postings related to that document.

1.5 Review Trial Balance for After Close Transactions

Immediately after each period is closed for transaction processing print a hard copy of the trial balance, S_KI4_38000325 and save an electronic copy. This is the baseline and may be used for future comparisons.

1.6 Review Accounts Receivable and Accounts Payable

1.6.1 Verify Accounts Receivable Balances

The A/R specialist maintains spreadsheet records, which include the following information: Name, Address, Beginning A/R balance, Current period billing, Interest, Penalties, Payments received, and Ending balance. This is crosschecked using the SPL report S_ALR_87012173 (Account Balance by Customer or List of Customer Open Items).

Compare spreadsheets or worksheets to report S_ALR_87012173 (List of Customer Open Items). Also use ARRPT6 (Customer Statement) and compare to the GR55 ZAOF Trial Balance for account 1310.0000. Investigate and correct any differences.

1.6.2 Abnormal Receivable Balances

The review of abnormal balances for accounts receivable by customer is necessary to ensure that the budgetary and proprietary accounts are properly recorded.

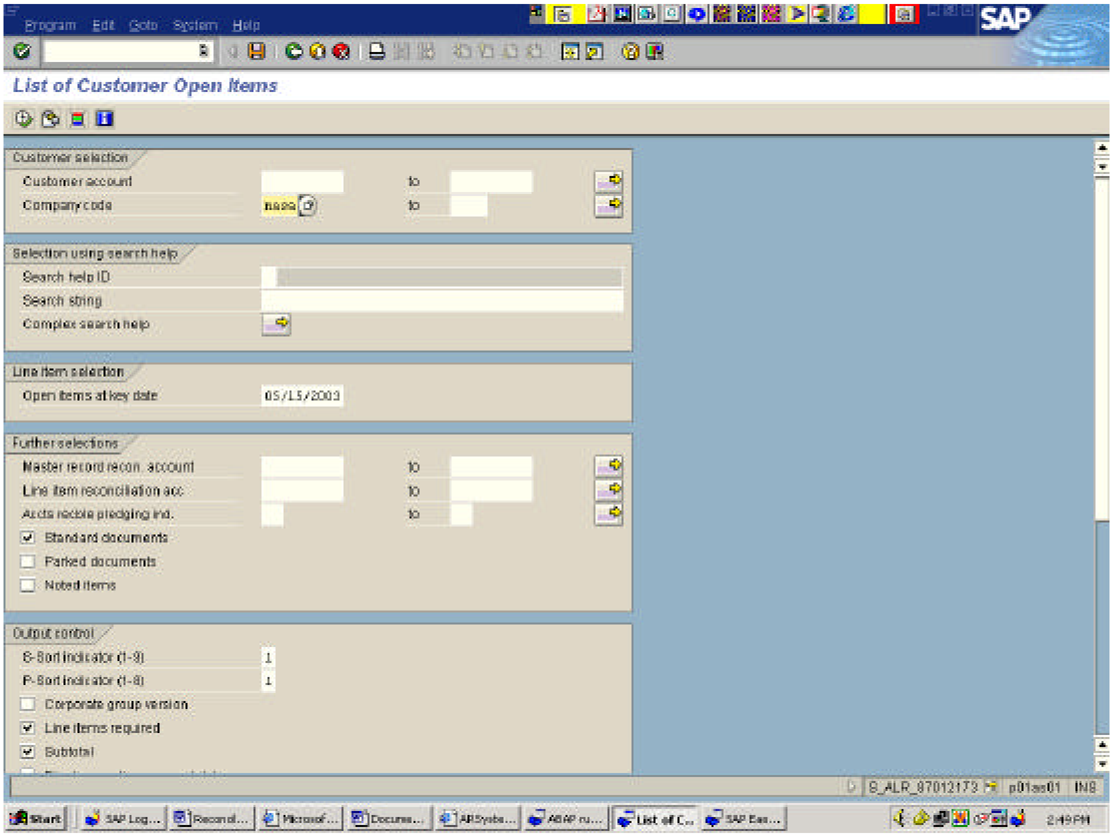
- Review SGL accounts 1310.0000 (Accounts Receivable), 1340.0000 (Interest Receivable), 1360.0000 (Penalties, Fines, Administrative Fees Receivable), 1410.0000 (Advances to Others), and 1450.0000 (Prepayments) for credit balances using the SGL Account Balances Report by Customer S_ALR_87012173 and the Trial Balance GR55 ZAOF.

- If an abnormal balance is found for any of these accounts, refer problem to the appropriate Accounts Receivable employee who will research and initiate the appropriate action.

- Review any negative entries to ensure these are valid reversals.

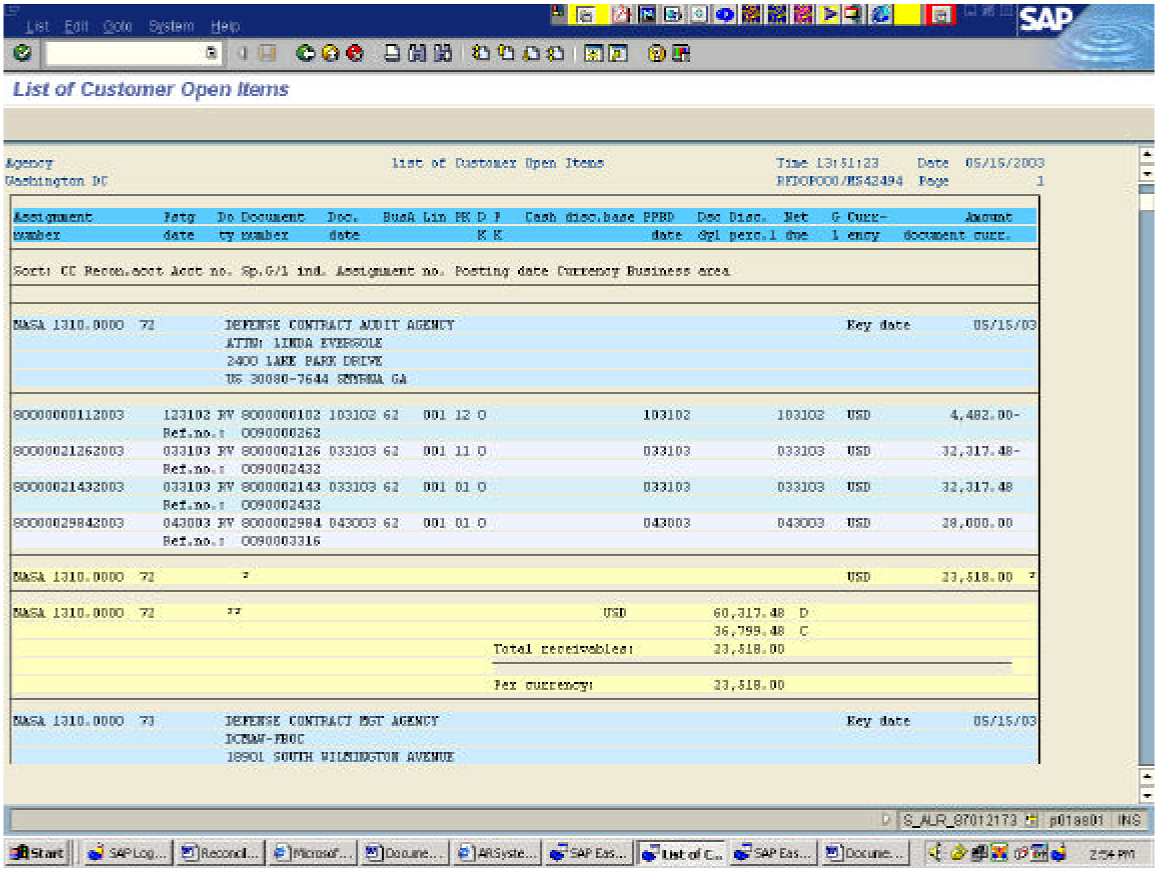
- Accounts Receivable should review the Account Balances Report by Customer S_ALR_87012173 daily to verify the prior days business is properly posted. Use dynamic selections to run the report by document entry date.

- Verify that the appropriate action is processed prior to month-end processing.

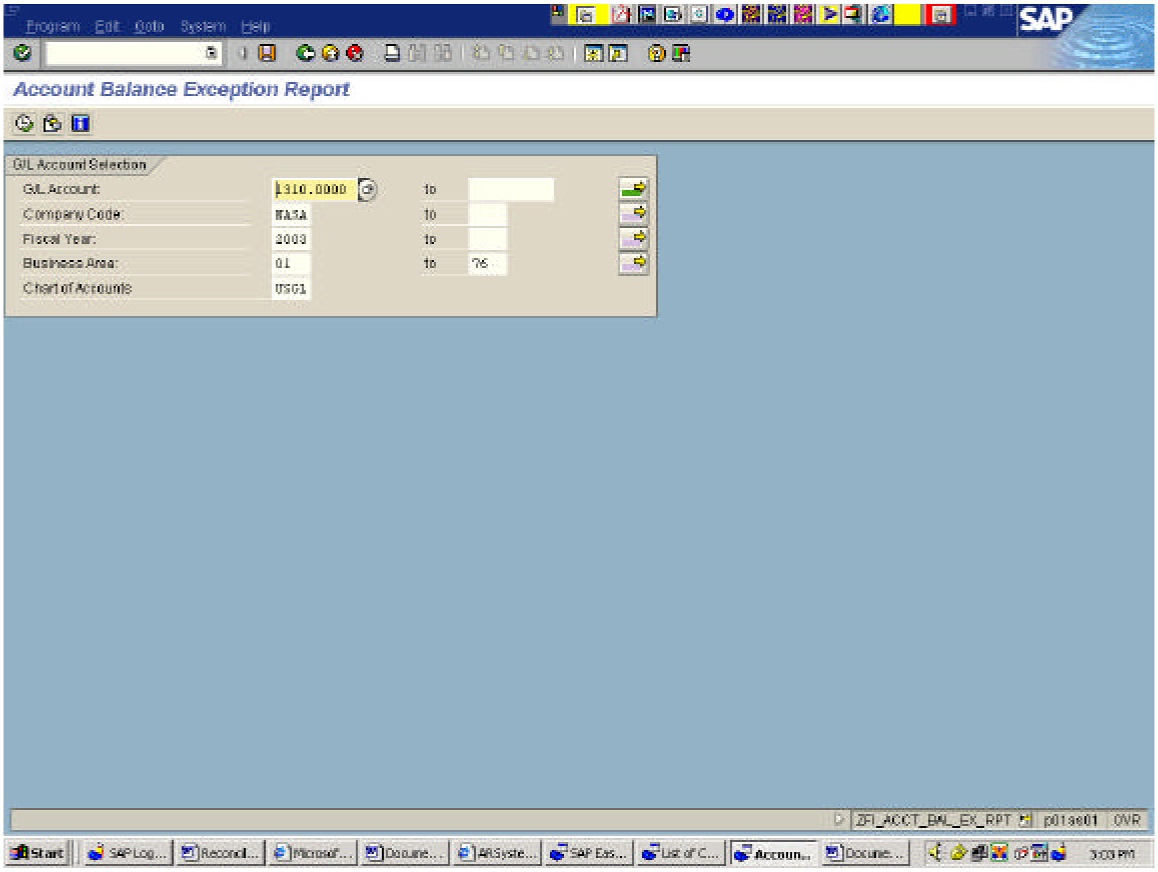


To review abnormal balances for A/R customers use the "List of Customers open Items report" T-code S_ALR_87012173.

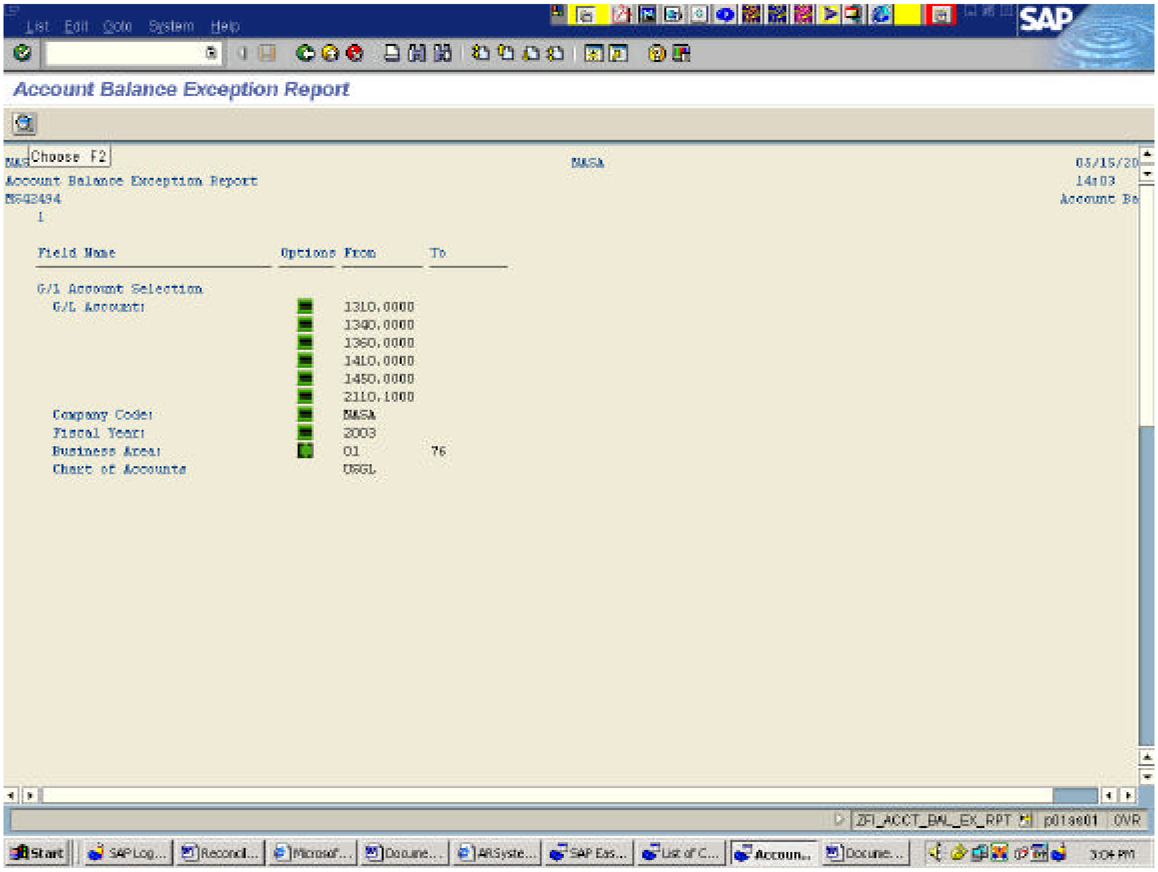
Fill in customer account if known, company code, and the open items key date.
Click Execute.



The list of Center customers will come up and the user should scroll down through the list for SGL account 1310.0000 to make sure that no credits exist. If a credit does exist, the vendor paid more than the Center billed. Additional billing cost should come in from the vendor to clear this credit. If the vendor does not send additional billing, the Center should return the funds to the vendor.



The user should also run the ZFI_ACCT_BAL_EX_RPT, Abnormal Balance Exception Report, for SGL accounts 1310.0000, 1340.0000, 1360.0000, 1410.0000, 1450.0000.



If any abnormal balances exist the proper person should be notified to correct.

1.6.3 Aging and Write-offs of Accounts Receivable

Accounts receivable must be reviewed quarterly to determine whether write-offs are occurring within NASA guidelines (Reference FMM 9051-5n). Utilize the ARRPT 7- Aged Accounts Receivable Report to assist with this review.

1.6.4 Schedule 220-9 Treasury Report on Receivables (TROR)

Each Center is responsible for reporting their receivables to Code BFB on a quarterly basis. Code BFB then consolidates Center reports and forwards this information to Treasury on the Schedule 220-9, which is a required Treasury form.

Reimbursable and Non-reimbursable document types appearing on the S_ALR_87012173 include:

Non-Reimbursable	Reimbursable
DX – Payment	DP – Down payment liquidation
DA – Payment	RV – Billing
DR – Billing	DC – Customer Liquidation of Down payment

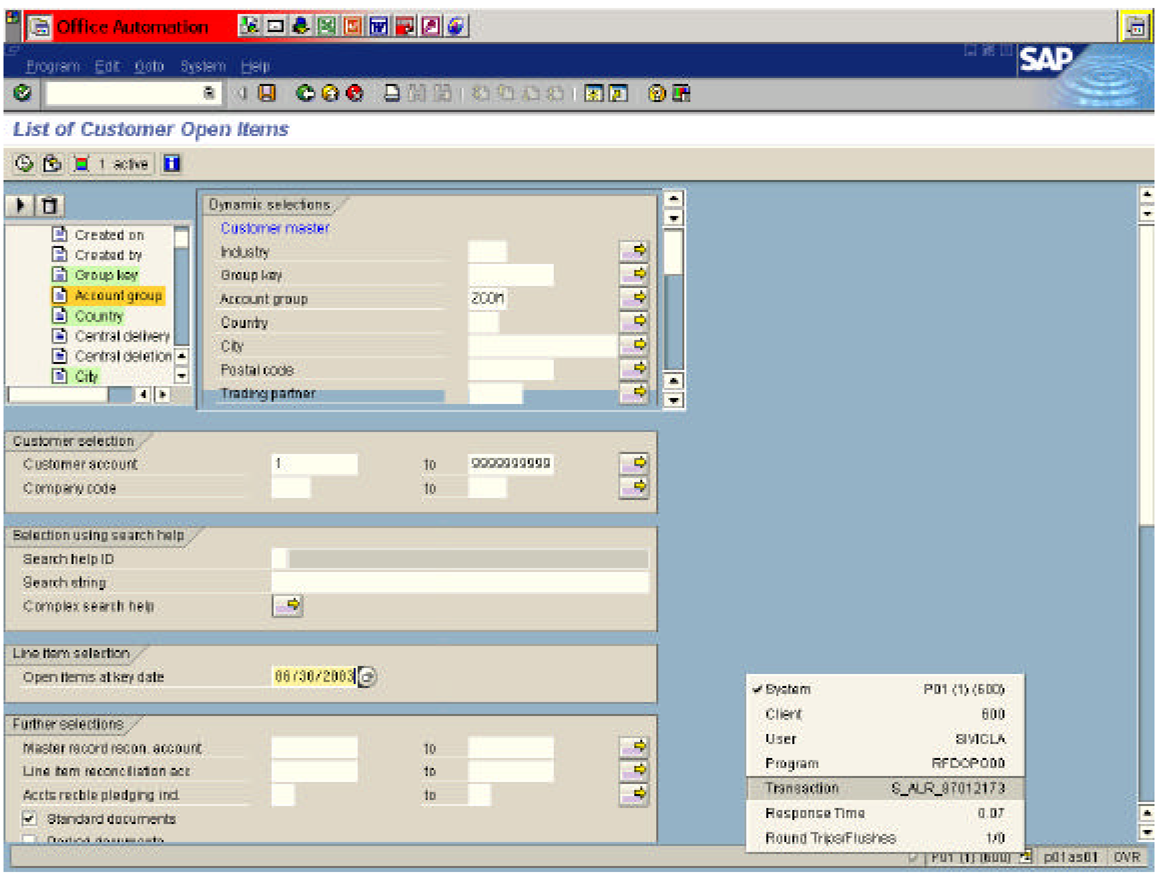
DZ – Payment	

The following reports should be used to prepare the TROR:

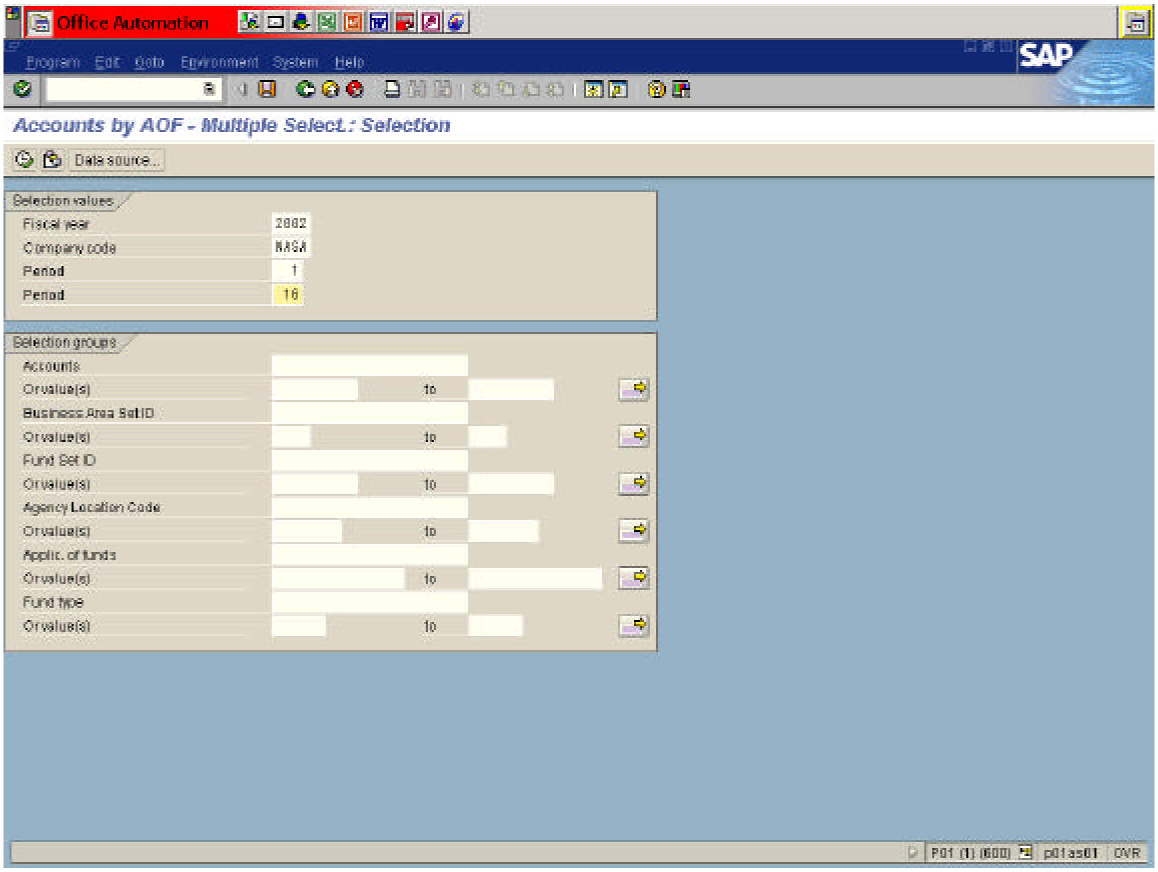
S_ALR_87012173 (List of Customer Open Items)
ZRFI_AR_REFER_COLLEC (Referred to Collection Agency for Collection)
ZFI_AR_STATUS (Accounts Receivable Status)
ARRPT13 from BW (Accounts Receivable Finance Charges)
ARRPT7 from BW (Aged Accounts Receivable)

Note: When using the S_ALR_87012173, the A/R specialist should be aware of a limitation of the report. This report is designed to provide summary level information by customer. Reversals appear on the report, inflating both the disbursements and collections, although the net balance is the same. It is necessary to remove these from each total for cross checking purposes. In order to determine which transactions are to be filtered, review the report for RV transactions. Any credit RV transactions should be eliminated from your Report on Receivables.

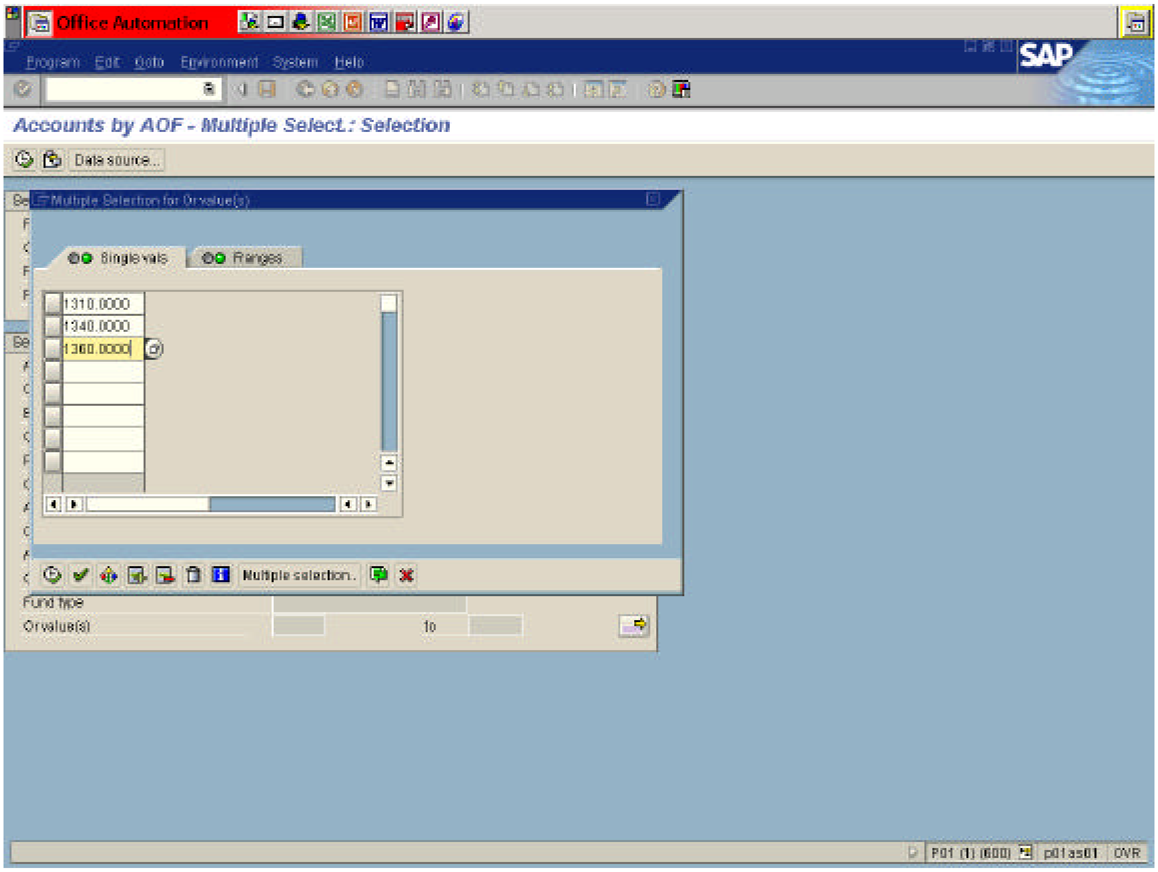
A/R-TROR



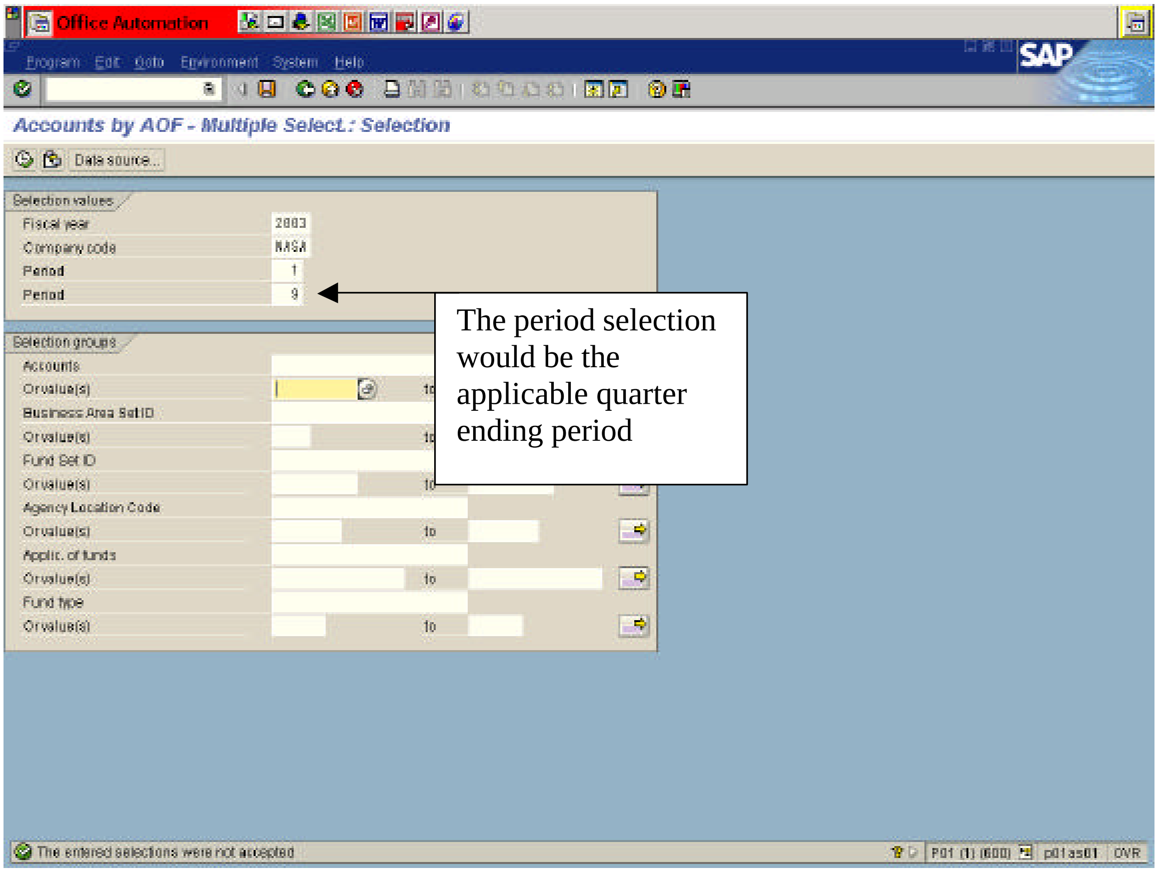
S_ALR_87012173 with dynamic selections: business area and account group (ZCOM and ZFED). Have to run a report for ZCOM and a report for ZFED separately and balance the total of the two reports to the special ledger (GR55-ZAOF). This will validate that the total of all open receivables balances to the 1310 account. **<u>You must validate the total AR balance because the general ledger does not have separate accounts for federal and commercial accounts receivable.</u>**



Run this report with **<u>prior fiscal year</u>** selected to get the beginning fiscal year balance. Must run periods 1 through 16 to include converted data. Run the prior year (ZAOF) report to pick up open accounts receivable balances that were converted.



Select these accounts to balance to the S_ALR_87012173 *List of Customer Open Items Report*.



Run ZAOF for the **current period**, the account totals for this (ZAOF) report and for the prior year ZAOF report should equal the total for the ZCOM and the ZFED List of Customer Open Items Reports (S_ALR_87012173).

1.6.5 Abnormal Accounts Payable

- Review SGL accounts 2110.1000 *Accounts Payable* for debit balances using the Trial Balance GR55 ZAOF.

- If a debit balance is found for SGL account 2110.1000, refer the problem to the appropriate Accounts Payable personnel who will research and initiate the appropriate action.

- Verify that the appropriate action is processed prior to month-end processing.

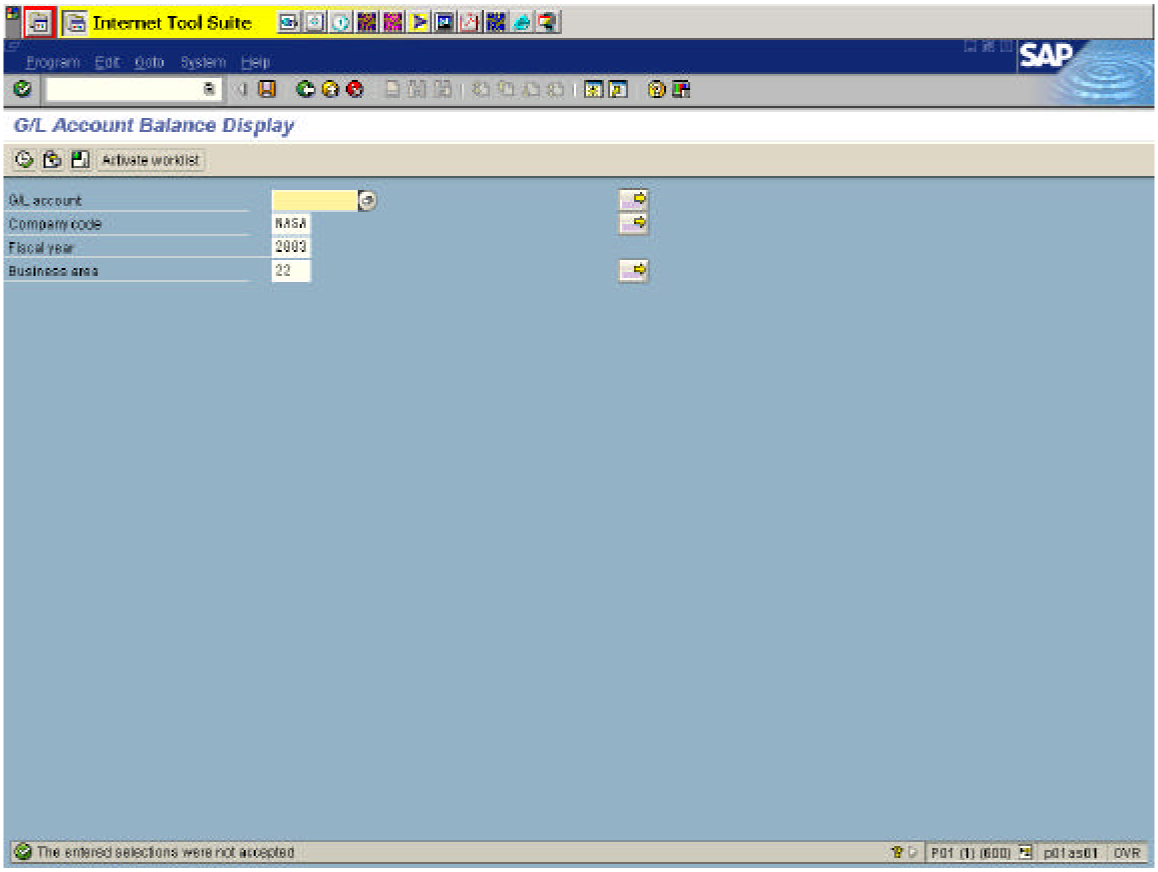
- The user should also check their accounts payable SGL accounts by running the ZFI_ACCT_BAL_EX_RPT, Abnormal Balance Exception Report, for SGL account 2110.1000.

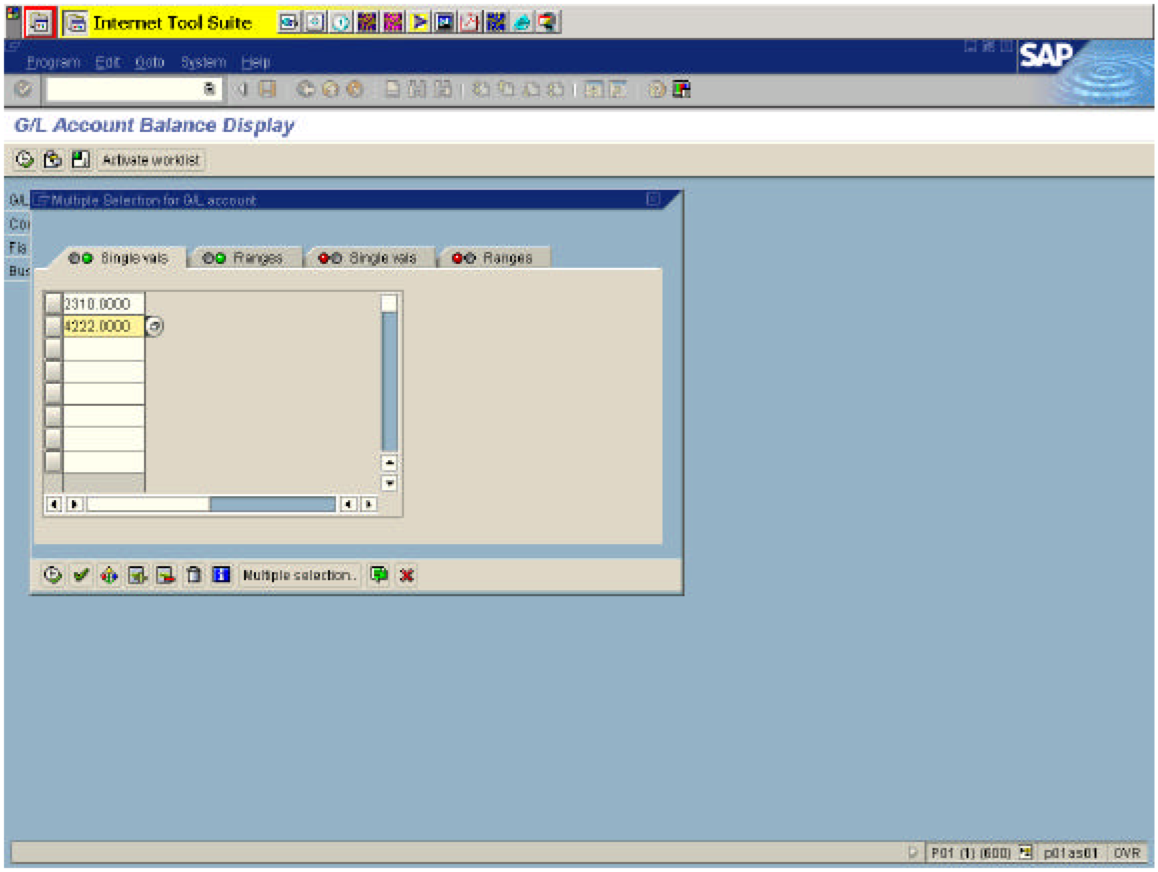
1.7 Reconcile and Review Reimbursable Activity

1.7.1: Reconcile and Review Reimburable Advances

The Reimbursable area will perform a monthly review of reimbursable receipt advances and exceptions (waivers to advances) to ensure the exceptions are in compliance with FMM 9091-4d. Waivers to advances will not be tracked in SAP and are only found in the Sales Order text field, a non-sortable field. The balance in SGL 4222.0000 (Unfilled Orders with Advance) must equal SGL account 2310.0000 (Advances from Others).

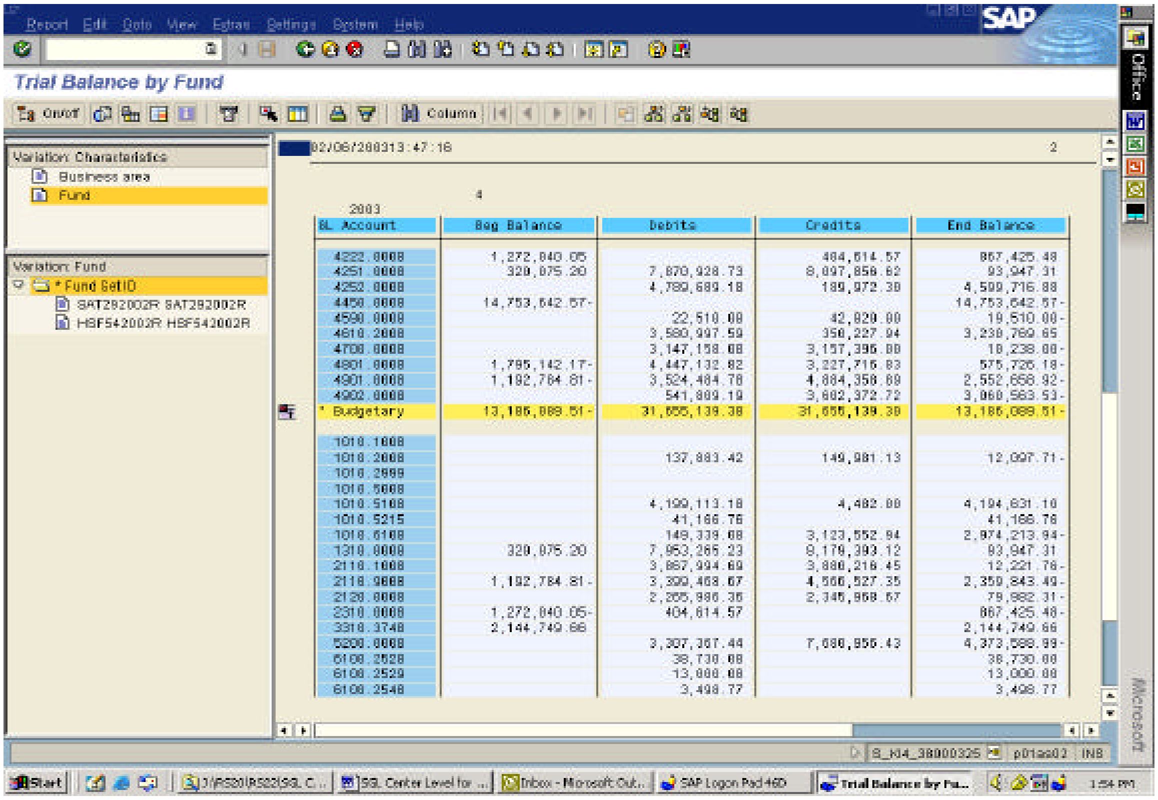
- Ensure that these accounts balance to each other in the FI module by running the FS10N General Ledger Account Balance Display for each account, SGL 2310.0000 and 4222.0000. The FS10N generates inception to date balances. If the accounts do not have the same balance, investigate and make necessary corrections.
- Next, ensure that these accounts balance to each other in the special ledger. Generate the Trial Balance GR55 ZAOF for the prior fiscal year periods 1 to 16 to pick up the converted or carry forward balance, and also generate the report for the current year balance. Run these reports for each account 2310.0000 and 4222.0000. If the accounts do not have the same balance, investigate and make necessary corrections.
- Compare the FI (FS10N) and SPL (ZAOF) balances. If these balances do not agree, investigate and make necessary corrections. Run the List of Customer Open Items S_ALR_87012173 with dynamic selections by business area and general ledger account. Run the report for SGL account 2310.0000. The grand total should also balance to the general ledger. Use the List of Customer Open Items Report to check for debit advance balances on any customer accounts. If any abnormal balances exist, investigate and make any necessary corrections.


Internet Tool Suite
Program Edit Goto System Help
G/L Account Balance Display
Activate worklist
G/L account
Company code
NASA
Fiscal year
2003
Business area
22
The entered selections were not accepted



<u>1.7.2: Reconcile and Review Reimbursable Bills and Collections</u>
The appropriate Reimbursable and/or Accounts Receivable areas are to perform the following review:

- Generate the Transaction Register FMFG_E_TRANS_REG for SGL accounts series 4251.0000 and 1310.0000.
- Drilldown into the account balances for both SGL 4251.0000 and 1310.0000.
- Sort the Currency column in either ascending or descending order and match each account report by transaction.
- Also, match hardcopies of bills to the Transaction Register for SGL 1310.0000.
- Generate the Trial Balance for SGL accounts 4251.0000 and 1310.0000.
- Import a spreadsheet file to Excel and filter/sort by reimbursable funds. This should be created first before running the Trial Balance.
- The Trial Balance gives the beginning and ending balance for SGL accounts 4251.0000 and 1310.0000, and the debit and credit balances for the current month.
- Investigate and correct any differences.



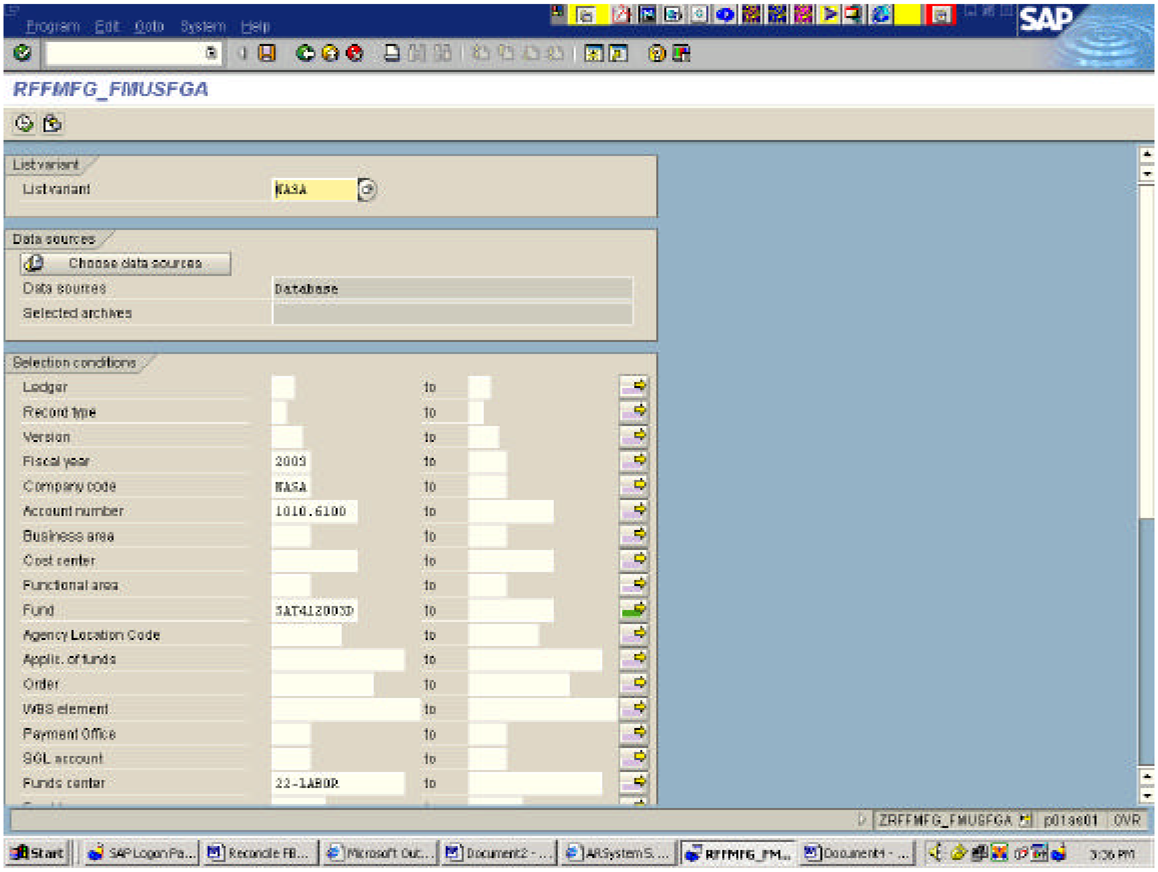
GL Account	Beg Balance	Debits	Credits	End Balance
4222.0000	1,272,840.05		404,614.57	867,425.48
4251.0000	320,875.20	7,870,928.73	8,097,856.62	93,947.31
4252.0000		4,789,689.18	189,972.30	4,599,716.88
4450.0000	14,753,642.57-			14,753,642.57-
4590.0000		22,510.00	42,020.00	19,510.00-
4610.2000		3,580,997.59	350,227.94	3,230,769.65
4700.0000		3,147,158.00	3,157,396.00	10,238.00-
4801.0000	1,795,142.17-	4,447,132.82	3,227,716.83	575,726.18-
4901.0000	1,192,784.81-	3,524,484.78	4,884,358.89	2,552,658.92-
4902.0000		541,809.19	3,602,372.72	3,060,563.53-
* Budgetary	13,186,089.51-	31,655,139.38	31,655,139.38	13,186,089.51-
1010.1000				
1010.2000		137,883.42	149,981.13	12,097.71-
1010.2999				
1010.5000				
1010.5100		4,199,113.18	4,482.00	4,194,631.18
1010.5215		41,166.76		41,166.76
1010.6100		149,339.00	3,123,552.94	2,974,213.94-
1310.0000	320,875.20	7,953,265.23	8,179,393.12	93,947.31
2110.1000		3,867,994.69	3,880,216.45	12,221.76-
2110.9000	1,192,784.81-	3,399,468.67	4,566,527.35	2,359,843.49-
2120.0000		2,265,986.36	2,345,968.67	79,982.31-
2310.0000	1,272,840.05-	404,614.57		867,425.48-
3310.3740	2,144,749.66			2,144,749.66
5200.0000		3,307,367.44	7,680,956.43	4,373,588.99-
6100.2520		38,730.00		38,730.00
6100.2529		13,000.00		13,000.00
6100.2540		3,498.77		3,498.77

Trial Balance

1.8 Verify Labor Interface and Accruals

The Labor Interface should be reviewed on a pay period basis prior to verifying the labor accrual. Responsible Labor personnel will obtain a copy of the Labor Cost System report for the pay period showing total dollars and total hours by OMB object class (cost element) and by Fund Source. The Labor Cost system is a legacy system, which interfaces with SAP. The interface posts the labor costs and the labor (payroll) disbursements into SAP via journal entry postings. Reconcile the Labor Cost System report to SAP to verify that the balances by object class and Fund source agree with the balances in the Transaction Register.

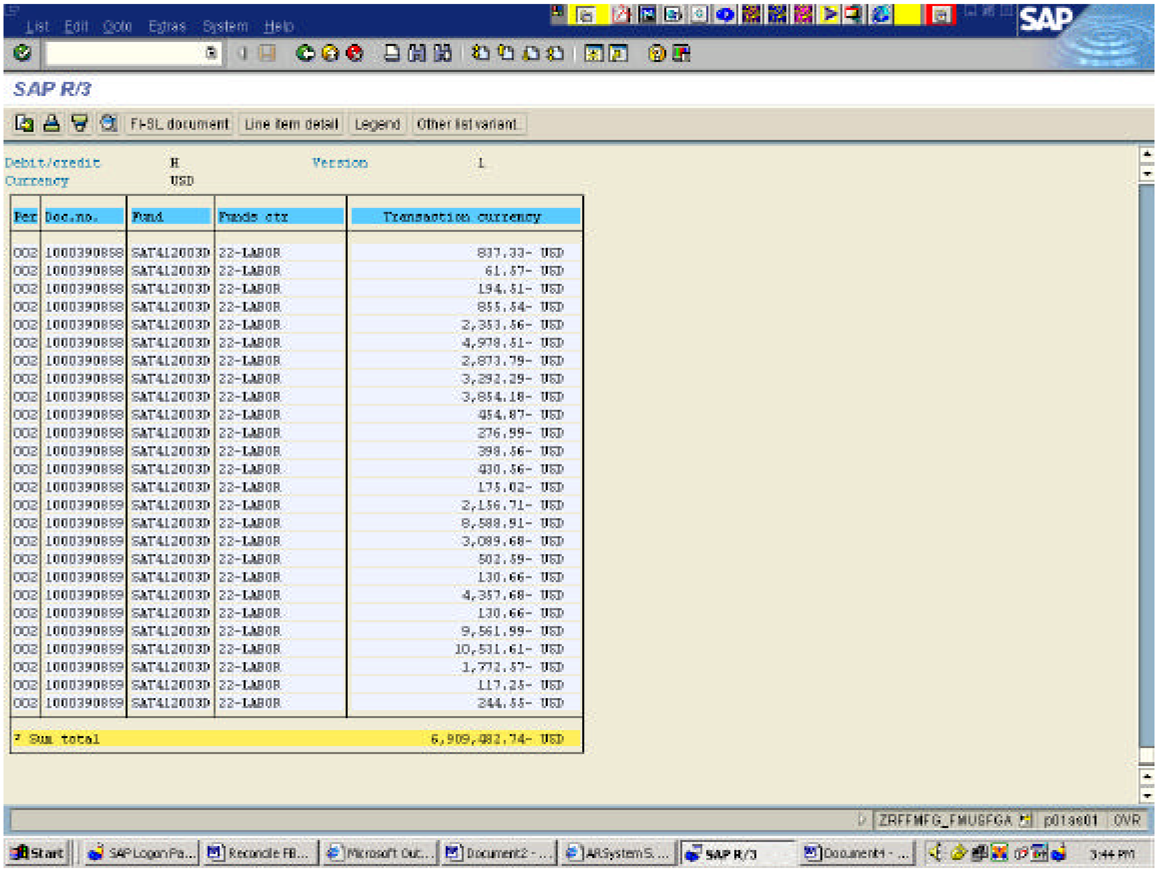
<u>Procedures</u>:



Use T-code ZRFFMFG_FMUSFGA
Centers should create a variant for their labor. They can edit existing variants to properly reflect the correct funds center. Change the posting date to the date that your labor ran at your Center and posting period. Also, change the accounts to reconcile cash (1010.6100) or costs (6100.1000 to 6100.1999)

Menu Path for Variants:
Go To
Variants
Save As – this is after the data is entered on the screen.
Click execute.

To verify labor accruals, use the same T-code ZRFFMG_FMUSFGA for account numbers 6100.1000 to 6100.1999. Use the last calendar day of the month for the posting date. Verify the accruals document type "XA" by comparing to the sum of SGL accounts 3100.0000 and 2213.0000. Check to ensure that the previous accrual is reversed. If the previous accrual is still on the books, notify the individual responsible for originating the accrual and have it reversed.



SAP R/3

Debit/credit H   Version 1
Currency USD

Per	Doc.no.	Fund	Funds ctr	Transaction currency
002	1000390858	SAT412003D	22-LABOR	837.33- USD
002	1000390858	SAT412003D	22-LABOR	61.57- USD
002	1000390858	SAT412003D	22-LABOR	194.51- USD
002	1000390858	SAT412003D	22-LABOR	855.54- USD
002	1000390858	SAT412003D	22-LABOR	2,353.56- USD
002	1000390858	SAT412003D	22-LABOR	4,978.51- USD
002	1000390858	SAT412003D	22-LABOR	2,873.79- USD
002	1000390858	SAT412003D	22-LABOR	3,292.29- USD
002	1000390858	SAT412003D	22-LABOR	3,854.18- USD
002	1000390858	SAT412003D	22-LABOR	454.87- USD
002	1000390858	SAT412003D	22-LABOR	276.99- USD
002	1000390858	SAT412003D	22-LABOR	398.56- USD
002	1000390858	SAT412003D	22-LABOR	430.56- USD
002	1000390858	SAT412003D	22-LABOR	175.02- USD
002	1000390859	SAT412003D	22-LABOR	2,156.71- USD
002	1000390859	SAT412003D	22-LABOR	8,588.91- USD
002	1000390859	SAT412003D	22-LABOR	3,089.68- USD
002	1000390859	SAT412003D	22-LABOR	502.59- USD
002	1000390859	SAT412003D	22-LABOR	130.66- USD
002	1000390859	SAT412003D	22-LABOR	4,357.68- USD
002	1000390859	SAT412003D	22-LABOR	130.66- USD
002	1000390859	SAT412003D	22-LABOR	9,561.99- USD
002	1000390859	SAT412003D	22-LABOR	10,531.61- USD
002	1000390859	SAT412003D	22-LABOR	1,772.57- USD
002	1000390859	SAT412003D	22-LABOR	117.25- USD
002	1000390859	SAT412003D	22-LABOR	244.55- USD
* Sum total				6,909,482.74- USD

The total on this report reconciles to the payroll disbursements. It should tie to the payroll object class report that comes from MPPS at Marshall Space Flight Center and the amount Treasury paid for the Center.

The 224 generator can also use this report to ensure that the total on the 224 agrees with the total out of SAP for disbursements in payroll.

1.9 Review Blank Funds

Each Center must review its transactions on a monthly basis to ensure that all were assigned to a fund.

<u>Procedures:</u>

- Run the GR55 ZAOF
- Select the appropriate period and your BA
- For variation characteristic, select Fund
- Click arrow on Fund set ID
- Blank funds will top the list
- Click on blank funds to drill down to the transaction level and determine the document number
- Use the document number to pull the supporting documentation and determine the correct fund

- Refer the blank fund transaction back to the originating person for reversal and re-entry with the correct fund

Note: The first time this review is performed, select all periods to date. This will allow you to eliminate from your review those blank fund transactions, which were already cleared in subsequent months.

1.10 Review Business Area and ALC Activity

Each Center must review its activity by Business Area (BA) and Agency Location Code (ALC) monthly to ensure that 1) the BA has only its own ALC's activity and that 2) the ALC has only its own BA's activity, and 3)an ALC has been assigned to all activity. ALC activity is derived, not entered with each transaction. This cannot be reversed by your Center. It is necessary to file a Service Request (SR) in order to have the ALC corrected. In addition, you must contact the Center which originated the transaction and inform them of the issue because this impacts the SF-224 *Statement of Transactions.* In the event of an incorrect BA, research the transaction to determine if it can be corrected at your Center. These instances may have a variety of causes. Any that cannot be fixed directly must be referred to the Competency Center with a SR for correction.

<u>1.10.1 Determine that BA has only its own ALC transactions</u>

Run the GR55 ZAOF
Enter your BA
Execute the report
Under Variation Characteristics, enter your ALC
Review all ALCs other than your own to determine which Centers are booking their activity to your ALC.
Also check the blank ALCs. These transactions need to be investigated and corrective action should be taken.

<u>1.10.2 Determine that ALC has only its own BA transactions</u>

Run the GR55 ZAOF
Enter your ALC
Execute the report
Under Variation Characteristics, enter your BA
Review all Bas other than your own to determine which Centers are booking their activity to your BA

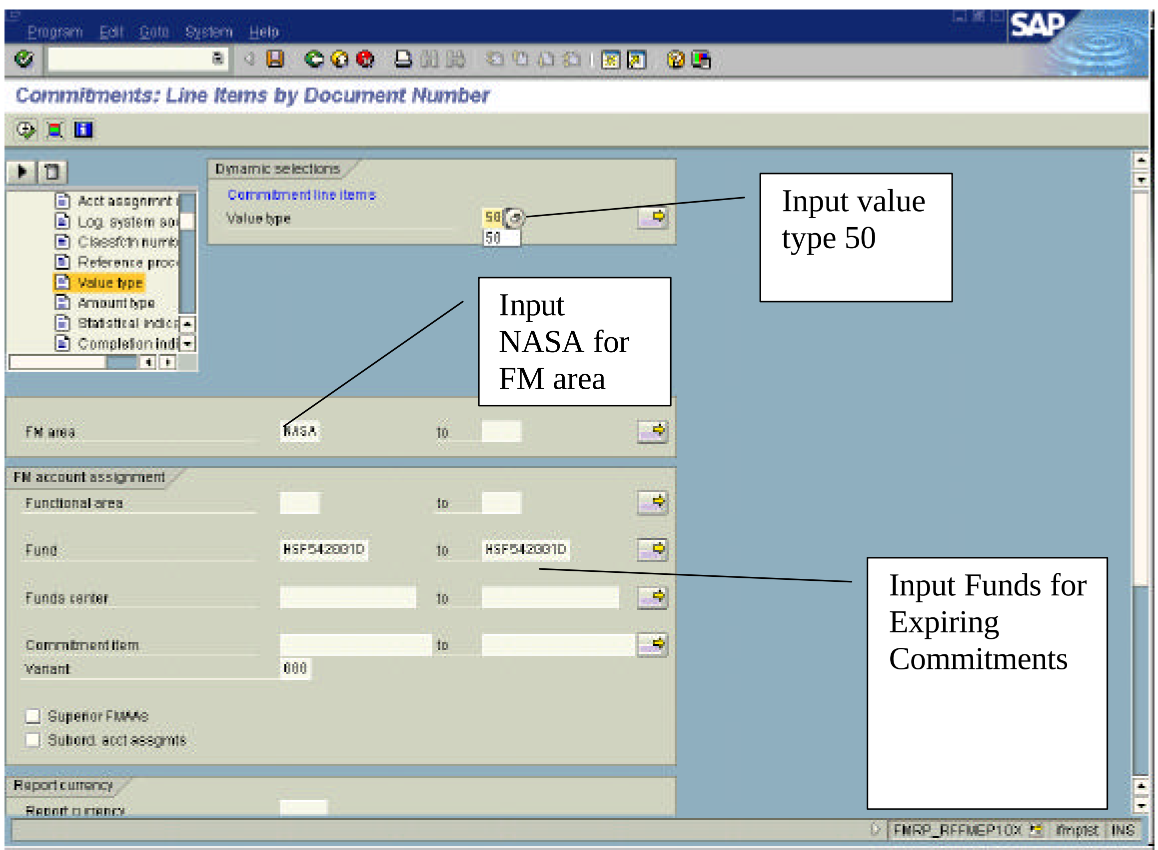
If it is determined that another Center has used your BA or ALC, please contact the originator of the transaction. Ask them to take the proper steps to reverse the transaction and enter it properly. Also check the blank BA transactions. If the problems cannot be corrected at the center level, file a service request with the Competency Center.

1.11 Module-to-Module Reconciliations

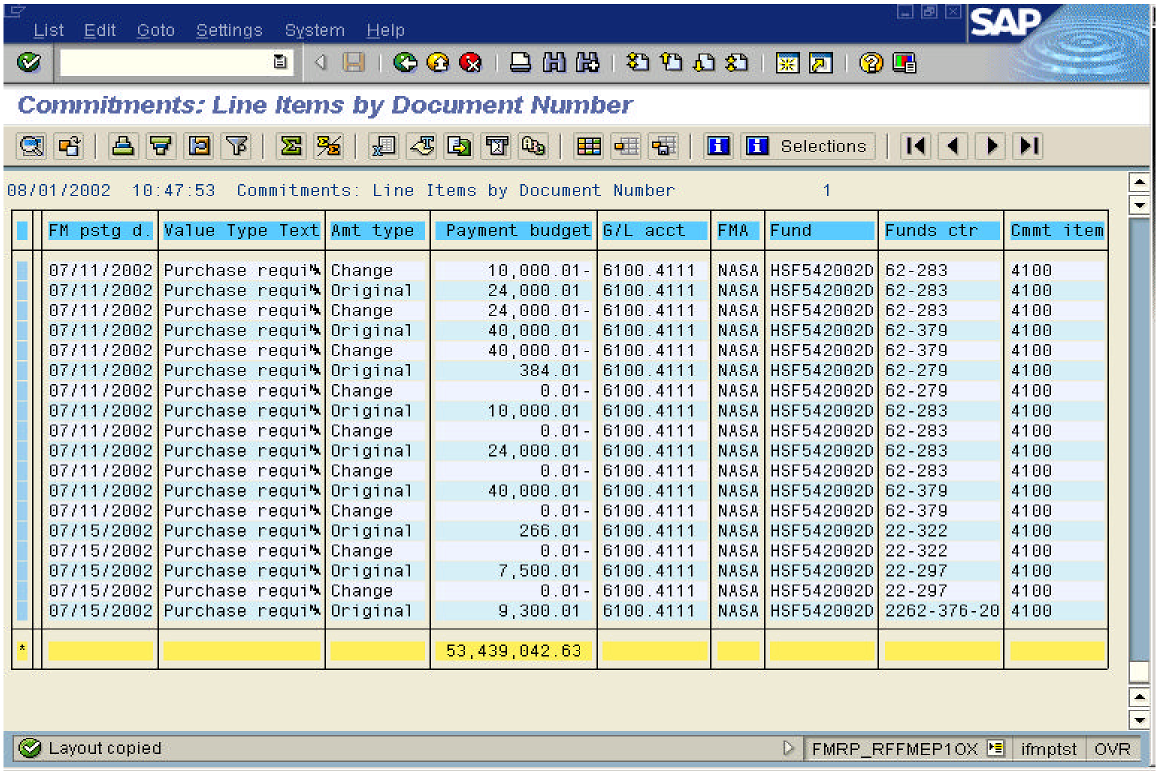
To ensure imbalances between FI and other modules do not exist, it will be necessary to reconcile the following items on a weekly basis.

1.11.1 Reconcile FM Expiring Commitments to FI Expiring Commitments.

- Use report **FMRP_RFFMEP1OX** Commitments and Funds Transfers**.** The menu path can be found in Appendix 4.
- Enter the funds which will be expiring and save this as a variant.
- Once a variant has been created for expiring funds, click on Dynamic Selection and select value type indicator **50** (Commitments created by requisition) and your Business Area.
- Click on the <Execute> icon or the F8 function key.
- Reconcile the amounts for FM Expiring commitments in FMRP_RFFMEP1OX (SGL account 4700.0000) to the balance if FI Expiring commitments in FBL3N or FS10N. Note: In FS10N, the user will need to drilldown on the ending balance.



Note: Always input one Fund or a Fund range of two or three funds to perform this query. This report may timeout if attempting to run multiple funds.



FM pstg d.	Value Type Text	Amt type	Payment budget	G/L acct	FMA	Fund	Funds ctr	Cmmt item
07/11/2002	Purchase requi	Change	10,000.01-	6100.4111	NASA	HSF542002D	62-283	4100
07/11/2002	Purchase requi	Original	24,000.01	6100.4111	NASA	HSF542002D	62-283	4100
07/11/2002	Purchase requi	Change	24,000.01-	6100.4111	NASA	HSF542002D	62-283	4100
07/11/2002	Purchase requi	Original	40,000.01	6100.4111	NASA	HSF542002D	62-379	4100
07/11/2002	Purchase requi	Change	40,000.01-	6100.4111	NASA	HSF542002D	62-379	4100
07/11/2002	Purchase requi	Original	384.01	6100.4111	NASA	HSF542002D	62-279	4100
07/11/2002	Purchase requi	Change	0.01-	6100.4111	NASA	HSF542002D	62-279	4100
07/11/2002	Purchase requi	Original	10,000.01	6100.4111	NASA	HSF542002D	62-283	4100
07/11/2002	Purchase requi	Change	0.01-	6100.4111	NASA	HSF542002D	62-283	4100
07/11/2002	Purchase requi	Original	24,000.01	6100.4111	NASA	HSF542002D	62-283	4100
07/11/2002	Purchase requi	Change	0.01-	6100.4111	NASA	HSF542002D	62-283	4100
07/11/2002	Purchase requi	Original	40,000.01	6100.4111	NASA	HSF542002D	62-379	4100
07/11/2002	Purchase requi	Change	0.01-	6100.4111	NASA	HSF542002D	62-379	4100
07/15/2002	Purchase requi	Original	266.01	6100.4111	NASA	HSF542002D	22-322	4100
07/15/2002	Purchase requi	Change	0.01-	6100.4111	NASA	HSF542002D	22-322	4100
07/15/2002	Purchase requi	Original	7,500.01	6100.4111	NASA	HSF542002D	22-297	4100
07/15/2002	Purchase requi	Change	0.01-	6100.4111	NASA	HSF542002D	22-297	4100
07/15/2002	Purchase requi	Original	9,300.01	6100.4111	NASA	HSF542002D	2262-376-20	4100
*			53,439,042.63					

Results of FMRP_RFFMEP1OX highlighting the balance of Fund HSF542002D. Note the reconciliation to FBL3N below.

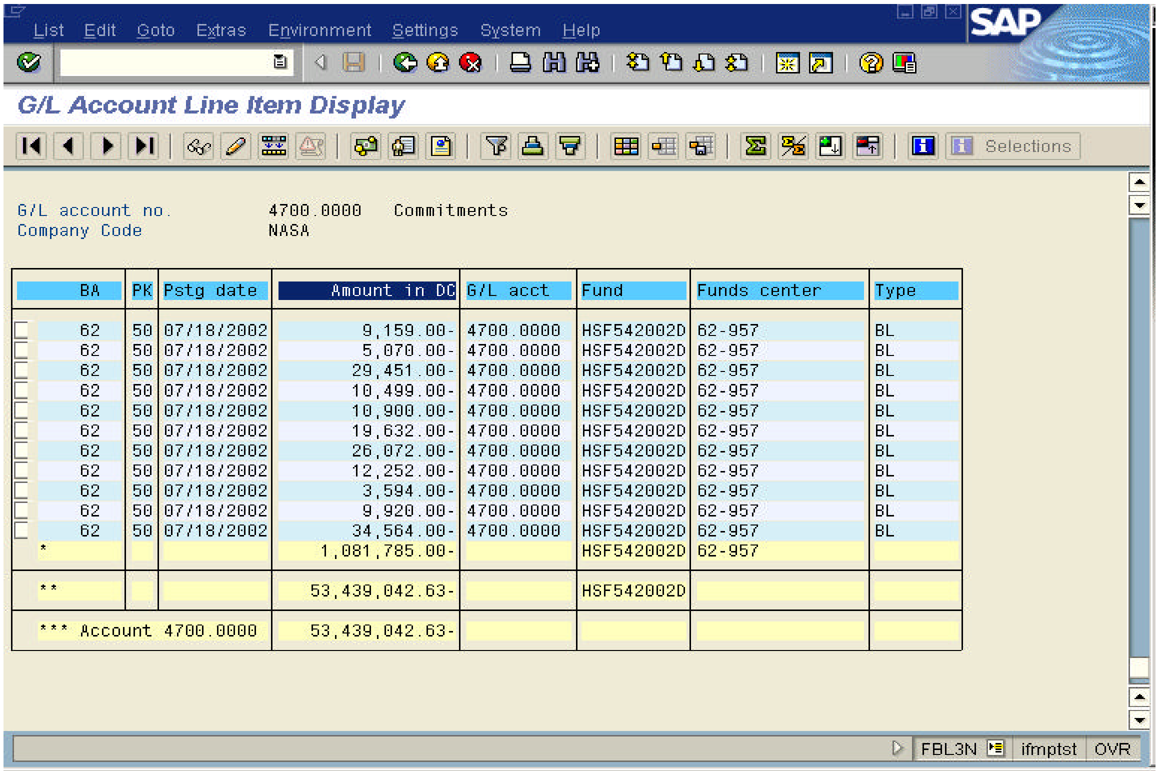
Note: Fields that need to be added/ deleted to the report layout must be done PRIOR to any filtering or subtotaling. Also, once the report is customized to user preferences, it may be saved as a local variant for future use.

To Filter: Click on the filter icon (looks like a funnel) or (Ctrl +F5) and select the desired fields from the Field List table. Then click on <Copy>.

To Subtotal: Sort the column you wish to subtotal first by clicking on the column header and then clicking on the "Sort Ascending" icon or (Ctrl + F4). Then to subtotal, click on the same column header. Then click on the Subtotals Icon (looks like a double-Sigma) or (Ctrl + Shift + F6)

Reconciling to the FI Expiring Commitments:

To reconcile the FI Expiring Commitments, run FBL3N (SGL Line Item Display) for SGL Account 4700.000 and then filter the results by the desired Expiring Fund(s). This is performed by clicking on the filter icon (looks like a funnel) and entering the Expiring funds(s). Once the report is customized to user preferences, it may be saved as a local variant for future use.



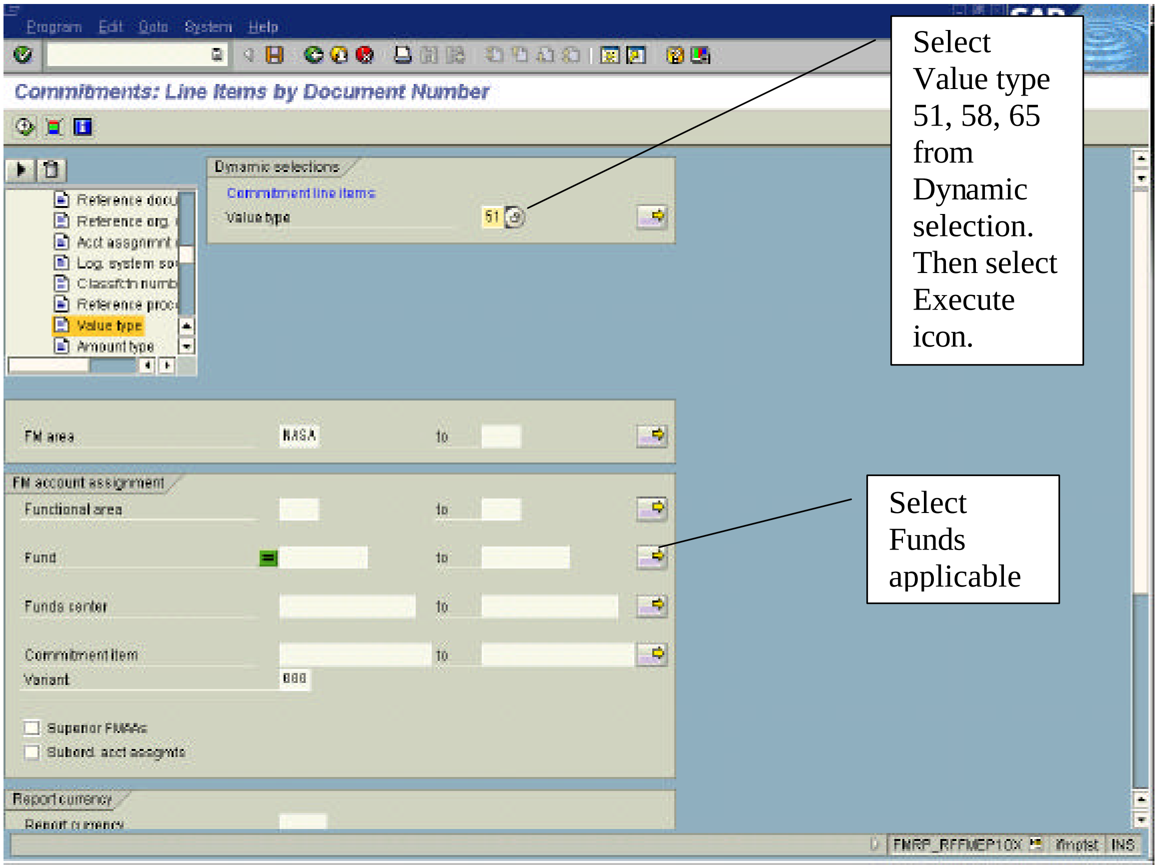
G/L account no. 4700.0000 Commitments
Company Code NASA

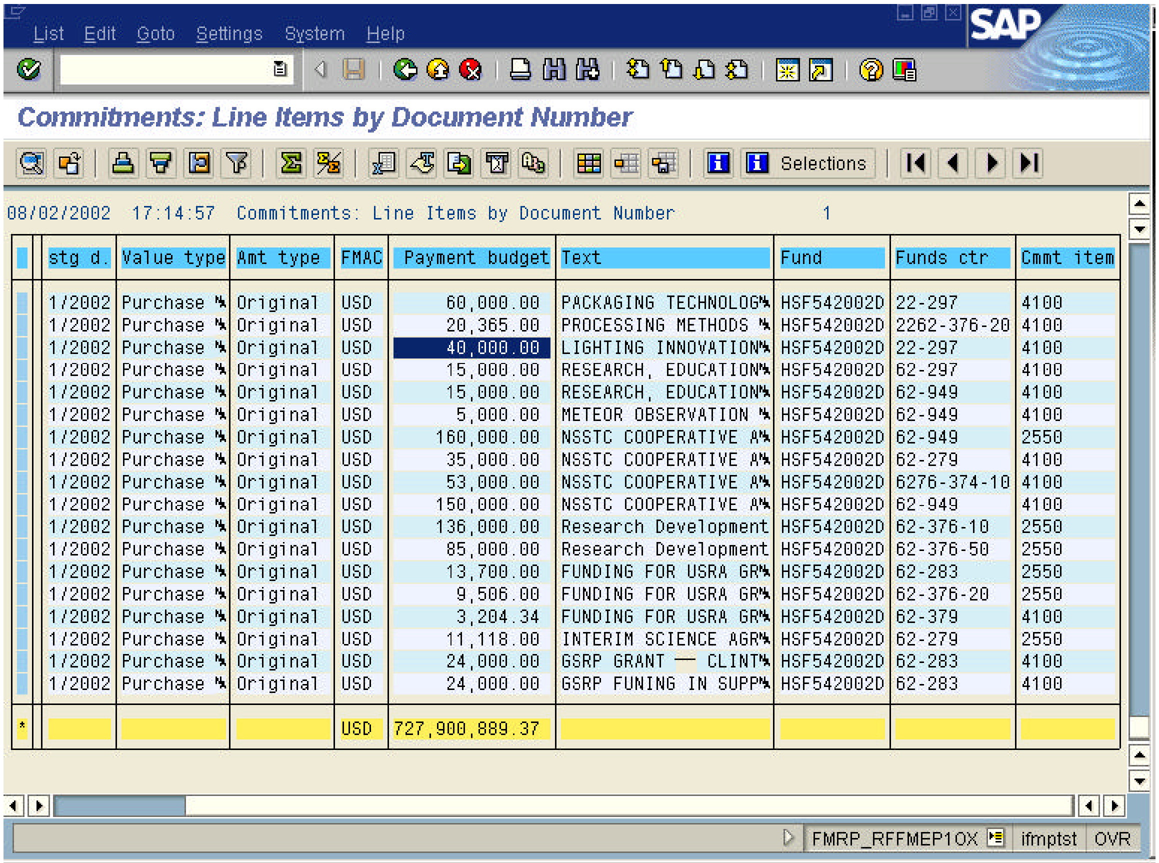
BA	PK	Pstg date	Amount in DC	G/L acct	Fund	Funds center	Type
62	50	07/18/2002	9,159.00-	4700.0000	HSF542002D	62-957	BL
62	50	07/18/2002	5,070.00-	4700.0000	HSF542002D	62-957	BL
62	50	07/18/2002	29,451.00-	4700.0000	HSF542002D	62-957	BL
62	50	07/18/2002	10,499.00-	4700.0000	HSF542002D	62-957	BL
62	50	07/18/2002	10,900.00-	4700.0000	HSF542002D	62-957	BL
62	50	07/18/2002	19,632.00-	4700.0000	HSF542002D	62-957	BL
62	50	07/18/2002	26,072.00-	4700.0000	HSF542002D	62-957	BL
62	50	07/18/2002	12,252.00-	4700.0000	HSF542002D	62-957	BL
62	50	07/18/2002	3,594.00-	4700.0000	HSF542002D	62-957	BL
62	50	07/18/2002	9,920.00-	4700.0000	HSF542002D	62-957	BL
62	50	07/18/2002	34,564.00-	4700.0000	HSF542002D	62-957	BL
*			1,081,785.00-		HSF542002D	62-957	
**			53,439,042.63-		HSF542002D		
*** Account 4700.0000			53,439,042.63-				

Results of FBL3N (data from FI module) highlighting the balance of SGL 4700, Fund HSF542002D. Note the reconciliation to FMRP_RFFMEP1OX on previous page.

1.11.2 <u>Reconcile FM Canceling Obligations to FI Canceling Obligations</u>.

- Use **FMRP_RFFMEP1OX** (Commitments and Funds Transfers). The menu path can be found in Appendix 4.
- Enter the funds which will be cancelled and save this as a variant.
- Once the variant has been created for canceling funds, click on Dynamic Selection to select value type indicator **51** (Obligations created by Purchase Orders), **58** (Down payment requests), and value type **65** (Obligations created by travel orders).
- Enter a date range for the canceling obligations.
- Click on <**Execute**> icon or the F8 function key.
- This will return the canceling obligations.
- Reconcile the amounts for FM Canceling Obligations in **FMRP_RFFMEP1OX** (for SGL account 4801.0000 and 4802.0000) to the balance of FI Canceling Obligations in **FBL3N** or **FS10N**. Note: In **FS10N**, the user will need to drilldown on the ending balance.


Program Edit Goto System Help
Commitments: Line Items by Document Number
Reference docu
Reference org.
Acct assgnmnt
Log. system so
Classfctn numb
Reference proc
Value type
Amount type
Dynamic selections
Commitment line items
Value type
51
FM area
NASA
to
FM account assignment
Functional area
Fund
Funds center
Commitment item
Variant
000
Superior FMAAs
Subord. acct assgmts
Report currency
FMRP_RFFMEP1OX
INS
Select Value type 51, 58, 65 from Dynamic selection. Then select Execute icon.
Select Funds applicable



stg d.	Value type	Amt type	FMAC	Payment budget	Text	Fund	Funds ctr	Cmmt item
1/2002	Purchase	Original	USD	60,000.00	PACKAGING TECHNOLOG	HSF542002D	22-297	4100
1/2002	Purchase	Original	USD	20,365.00	PROCESSING METHODS	HSF542002D	2262-376-20	4100
1/2002	Purchase	Original	USD	40,000.00	LIGHTING INNOVATION	HSF542002D	22-297	4100
1/2002	Purchase	Original	USD	15,000.00	RESEARCH, EDUCATION	HSF542002D	62-297	4100
1/2002	Purchase	Original	USD	15,000.00	RESEARCH, EDUCATION	HSF542002D	62-949	4100
1/2002	Purchase	Original	USD	5,000.00	METEOR OBSERVATION	HSF542002D	62-949	4100
1/2002	Purchase	Original	USD	160,000.00	NSSTC COOPERATIVE A	HSF542002D	62-949	2550
1/2002	Purchase	Original	USD	35,000.00	NSSTC COOPERATIVE A	HSF542002D	62-279	4100
1/2002	Purchase	Original	USD	53,000.00	NSSTC COOPERATIVE A	HSF542002D	6276-374-10	4100
1/2002	Purchase	Original	USD	150,000.00	NSSTC COOPERATIVE A	HSF542002D	62-949	4100
1/2002	Purchase	Original	USD	136,000.00	Research Development	HSF542002D	62-376-10	2550
1/2002	Purchase	Original	USD	85,000.00	Research Development	HSF542002D	62-376-50	2550
1/2002	Purchase	Original	USD	13,700.00	FUNDING FOR USRA GR	HSF542002D	62-283	2550
1/2002	Purchase	Original	USD	9,506.00	FUNDING FOR USRA GR	HSF542002D	62-376-20	2550
1/2002	Purchase	Original	USD	3,204.34	FUNDING FOR USRA GR	HSF542002D	62-379	4100
1/2002	Purchase	Original	USD	11,118.00	INTERIM SCIENCE AGR	HSF542002D	62-279	2550
1/2002	Purchase	Original	USD	24,000.00	GSRP GRANT — CLINT	HSF542002D	62-283	4100
1/2002	Purchase	Original	USD	24,000.00	GSRP FUNING IN SUPP	HSF542002D	62-283	4100
*			USD	727,900,889.37				

G/L account no. 4801.0000 Unexpended Obligations - Unpaid
Company Code NASA

BA	PK	Amount in local cur.	Fund	Funds center	Account
62	40	27,446.00	HSF542002D	62-949	4801.0000
62	40	1,040.00	HSF542002D	62-949	4801.0000
62	40	72,198.36	HSF542002D	62-949	4801.0000
62	40	6,342.60	HSF542002D	62-949	4801.0000
*		16,392,120.23-	HSF542002D	62-949	4801.0000
62	50	21,390.00-	HSF542002D	62-957	4801.0000
62	50	18,815.00-	HSF542002D	62-957	4801.0000
62	50	10,625.00-	HSF542002D	62-957	4801.0000
62	50	45,084.00-	HSF542002D	62-957	4801.0000
62	50	30,000.00-	HSF542002D	62-957	4801.0000
62	50	900,000.00-	HSF542002D	62-957	4801.0000
62	40	21,390.00	HSF542002D	62-957	4801.0000
*		1,004,524.00-	HSF542002D	62-957	4801.0000
62	50	53,000.00-	HSF542002D	6276-374-10	4801.0000
*		53,000.00-	HSF542002D	6276-374-10	4801.0000
**		727,900,889.37-	HSF542002D		4801.0000
***		727,900,889.37-			4801.0000

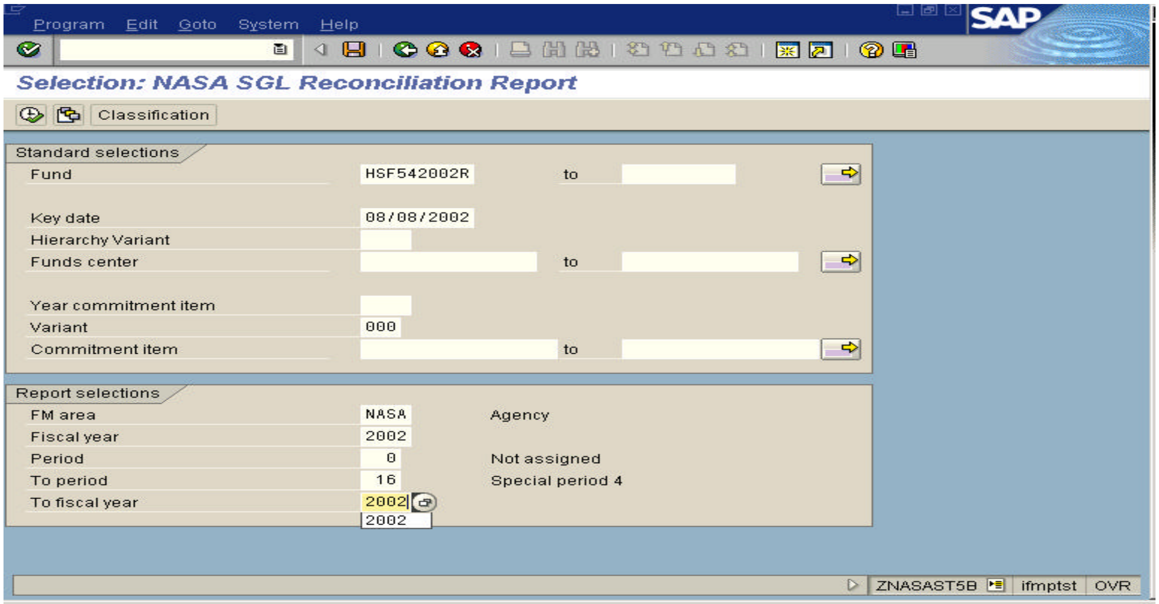
G/L account no. * *
Company Code *

BA	PK	Amount in local cur.	Fund	Funds center	Account
****		727,900,889.37-			

Results of FBL3N (data from FI module) highlighting the balance of SGL 4801 & 4802, Fund HSF542002D. Note the reconciliation to FMRP_RFFMEP1OX on previous page.

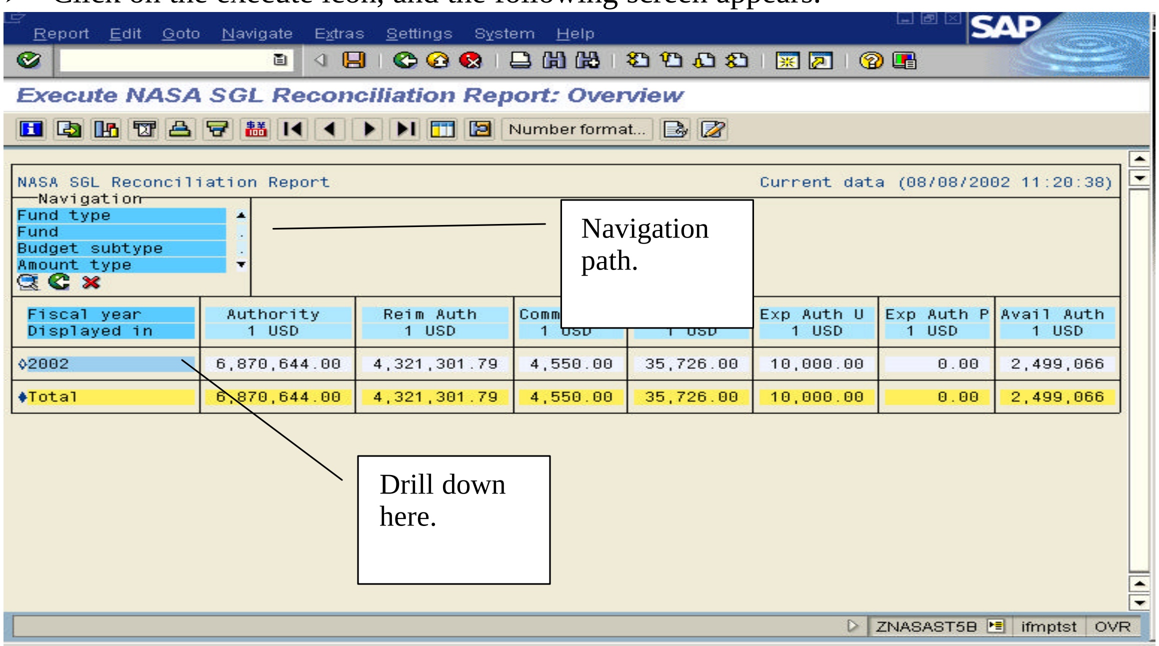
1.11.3 Reconcile FM Reimbursements to FI Reimbursable Funding Status.

- Use SGL Reconciliation Report **ZNASAST5B**, searching by Fund(s), FM area = NASA, and by Fiscal year and period. (One other option: Use report **FMRP_RFFMEP1OX** (Commitments and Funds Transfers. Click on Dynamic Selection and select value type indicator **83**.) The menu path for all reports can be found in Appendix 4.

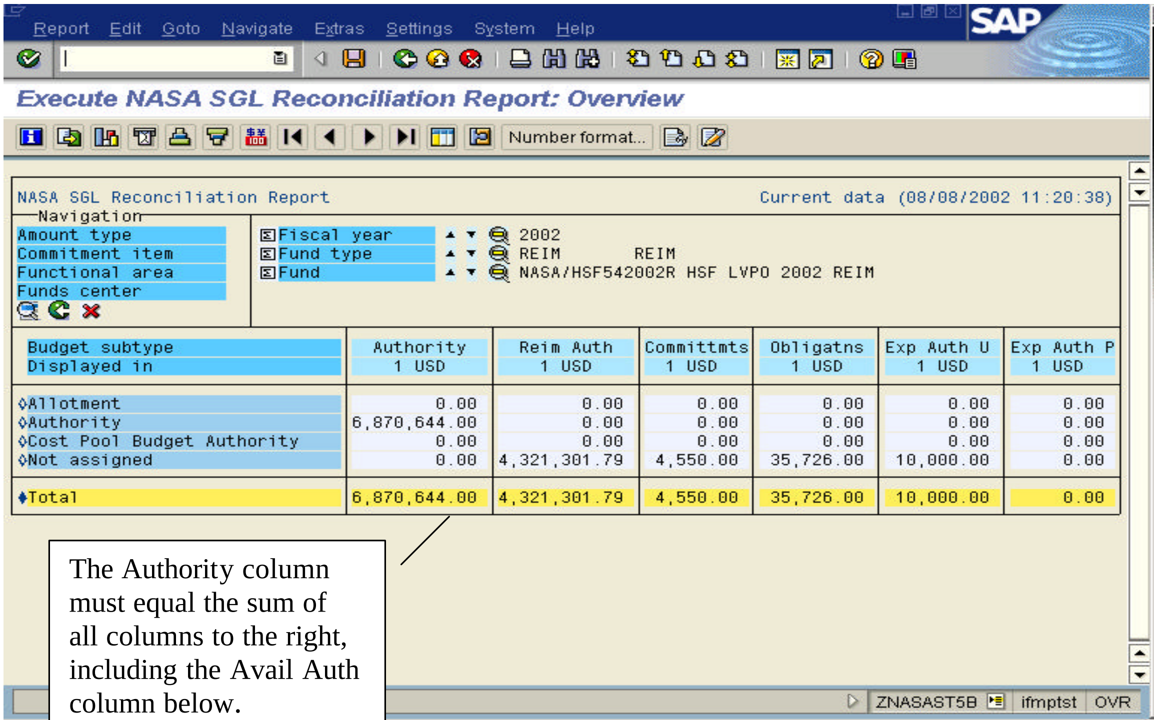


Initial screen entries for ZNASAST5B.

➢ Click on the execute icon, and the following screen appears.



➢ Next, drill down by Fund type/ Fund/ Budget subtype by double clicking on the blue area where the Fiscal year 2002 is displayed. The Allotment/ Authority/ Cost Pool/ Not assigned Budget subtypes are displayed in the following screen print.



Report Edit Goto Navigate Extras Settings System Help

Execute NASA SGL Reconciliation Report: Overview

NASA SGL Reconciliation Report Current data (08/08/2002 11:20:38)

Navigation: Amount type; Commitment item; Functional area; Funds center

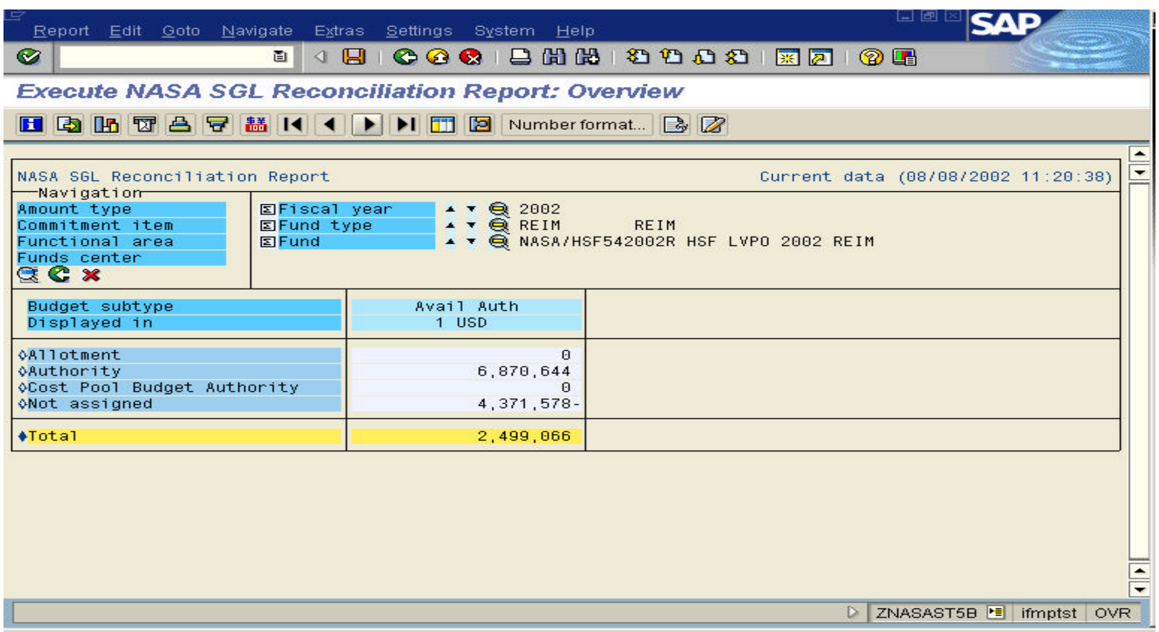
Fiscal year	2002
Fund type	REIM REIM
Fund	NASA/HSF542002R HSF LVPO 2002 REIM

Budget subtype / Displayed in	Authority 1 USD	Reim Auth 1 USD	Committmts 1 USD	Obligatns 1 USD	Exp Auth U 1 USD	Exp Auth P 1 USD
Allotment	0.00	0.00	0.00	0.00	0.00	0.00
Authority	6,870,644.00	0.00	0.00	0.00	0.00	0.00
Cost Pool Budget Authority	0.00	0.00	0.00	0.00	0.00	0.00
Not assigned	0.00	4,321,301.79	4,550.00	35,726.00	10,000.00	0.00
Total	6,870,644.00	4,321,301.79	4,550.00	35,726.00	10,000.00	0.00

ZNASAST5B ifmptst OVR

The Authority column must equal the sum of all columns to the right, including the Avail Auth column below.

Results of drill down in ZNASAST5B.



Report Edit Goto Navigate Extras Settings System Help

Execute NASA SGL Reconciliation Report: Overview

NASA SGL Reconciliation Report Current data (08/08/2002 11:20:38)

Navigation: Amount type; Commitment item; Functional area; Funds center

Fiscal year	2002
Fund type	REIM REIM
Fund	NASA/HSF542002R HSF LVPO 2002 REIM

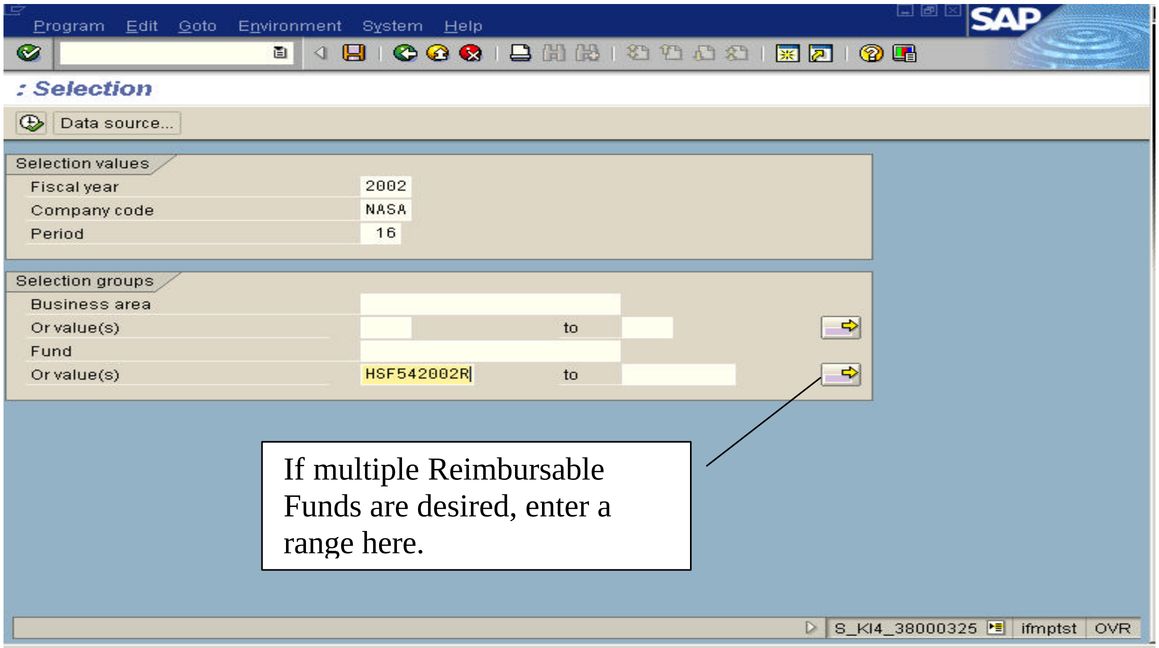
Budget subtype / Displayed in	Avail Auth 1 USD
Allotment	0
Authority	6,870,644
Cost Pool Budget Authority	0
Not assigned	4,371,578-
Total	2,499,066

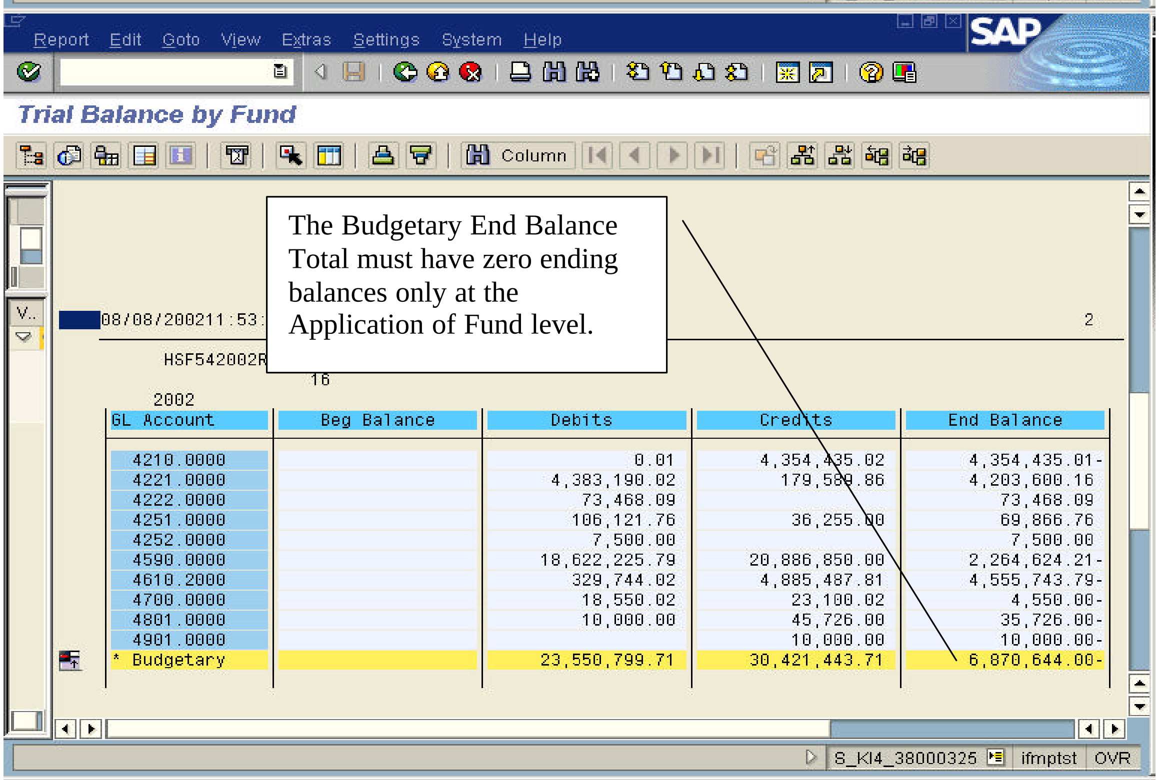
ZNASAST5B ifmptst OVR

Column on the far right side of the screen is displayed above.

- Next, run **S_KI4_38000325** (Trial Balance) for applicable Reimbursable Fund, for current Fiscal year. This report can be generated for any desired period to be reconciled.

  Note: The Reimbursable Fund search criteria needs to be entered in the “Or value” field.





Budgetary results of Trial Balance.

Note: Budgetary and proprietary accounts should be self balancing (net to zero) at the Application of Funds (AOF) level. Budgetary and proprietary accounts will not net to zero at the Fund level.

- To reconcile the FI to FM modules, map the SGL Accounts from S_KI4_38000325 (FI module) to the corresponding columns in ZNASAST5B (FM module).

1.11.4 Reconcile Materials Management (MM) to FI

MM processes purchase requisitions (PR) and purchase orders (PO), which initiates postings in FI. It is essential that the MM module be reconciled to FI. As a compensating control, while reports are under development, NASA has implement a requirement to sample PR/PO processing. This sampling process will be phased out once; reports are developed that enable reconciliations between MM, FM, and FI.

On a quarterly basis, run an extract for SGL accounts 4700 *Commitments* and 4801 *Unexpended Obligations Unpaid.* From the extract, select a sample based upon the size of the universe. The sample selection must accomplish a 95% confidence level with a rate of 2-5%. If the confidence level is below 95% or the percentage of errors exceeds 5%, then all items will need to be verified. Retrieve the supporting documents for these sampled items. Determine that the transaction was processed accurately. Any transactions not processed properly must be examined to determine the cause, whether it is selection of an incorrect purchase order type or an error in the posting model. Posting model errors must be reported to the CORE competency Center using a Service Request (SR) form.

1.12 Review Unapproved Purchase Orders

The SAP system updates the general ledger based on creating a transaction in MM as opposed to contracting officer approval. Therefore, transactions must be created and approved during the same period or should not be created in SAP MM until approved by the contracting officer. As a compensating control, unapproved purchase orders must be reviewed and deleted or approved before each period closes.

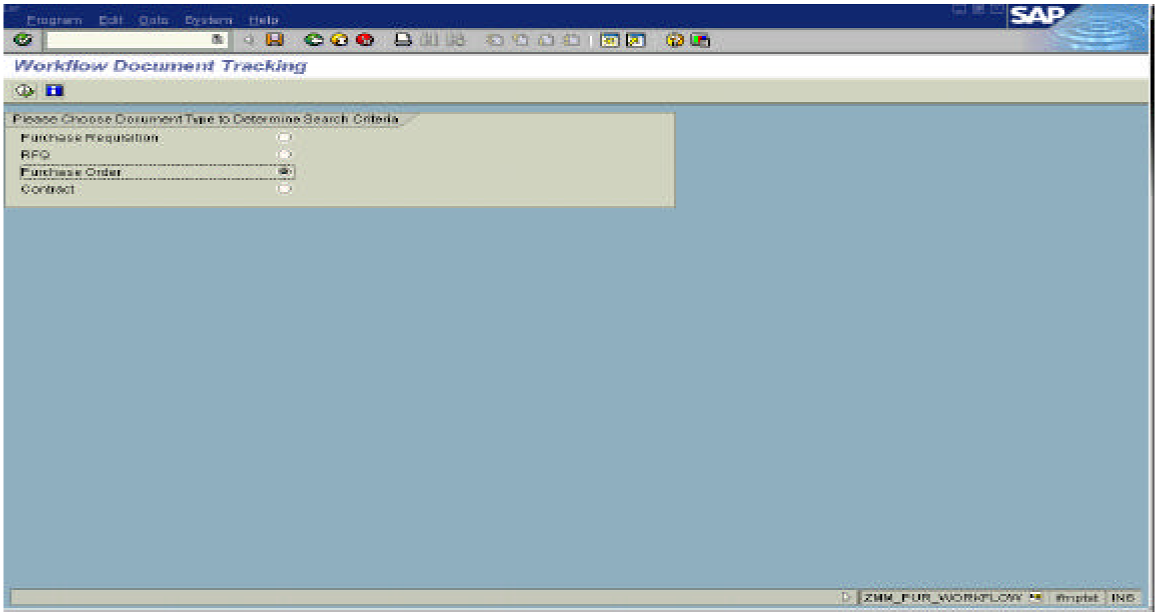
Each Center will review unapproved purchase orders for adjustments to the month-end file prior to report submission. This is a joint effort between the SGL and Procurement areas. SGL will run the necessary reports and purchasing will delete the unapproved purchase orders.

For additional information, please reference the OLQR *Prepare Unapproved Obligations Analysis* from the Purchasing OLQR section.

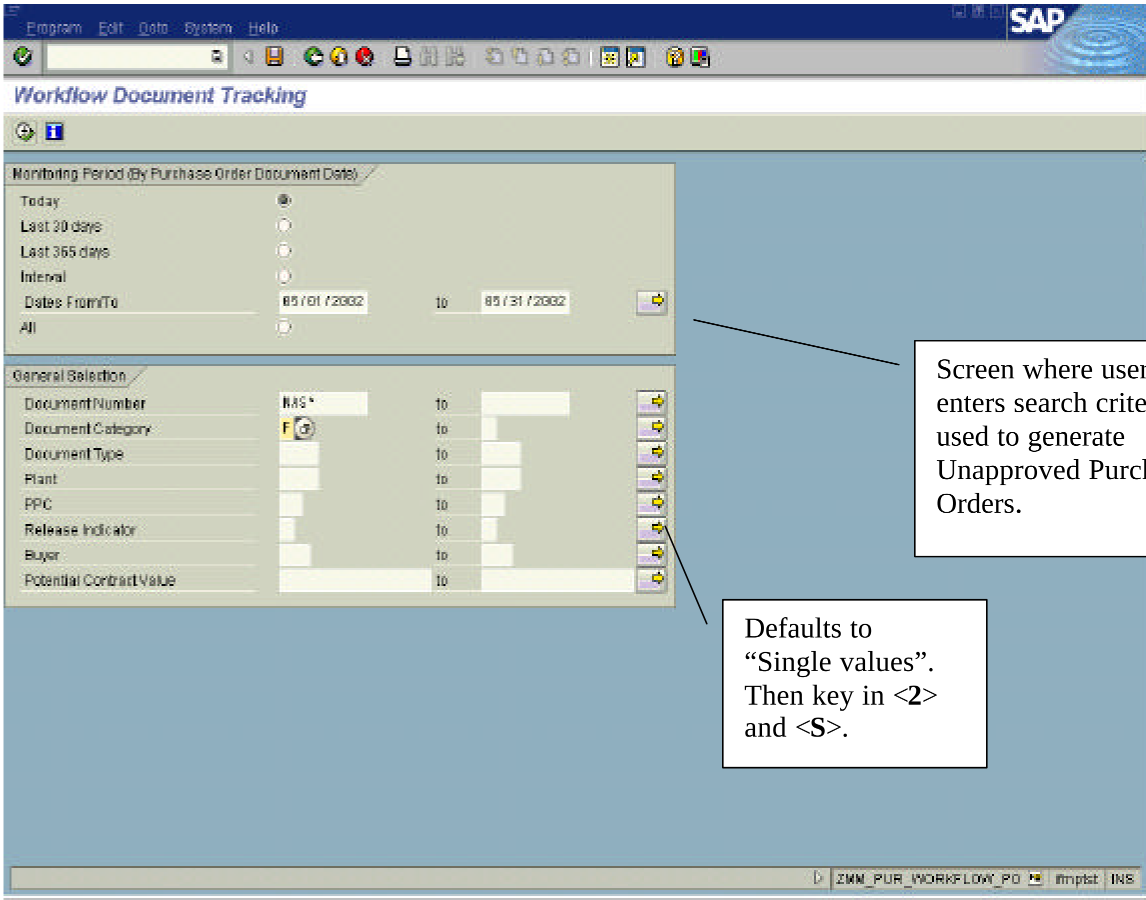
Procedures:

Run and review the Unapproved Purchase Order Report using t-code, **ZMM_PUR_WORKFLOW**. Cancel all Unapproved Purchase Orders at quarter-end.

- Select **<Purchase Order>** on the initial selection screen.
- Click on **<Execute>** icon.

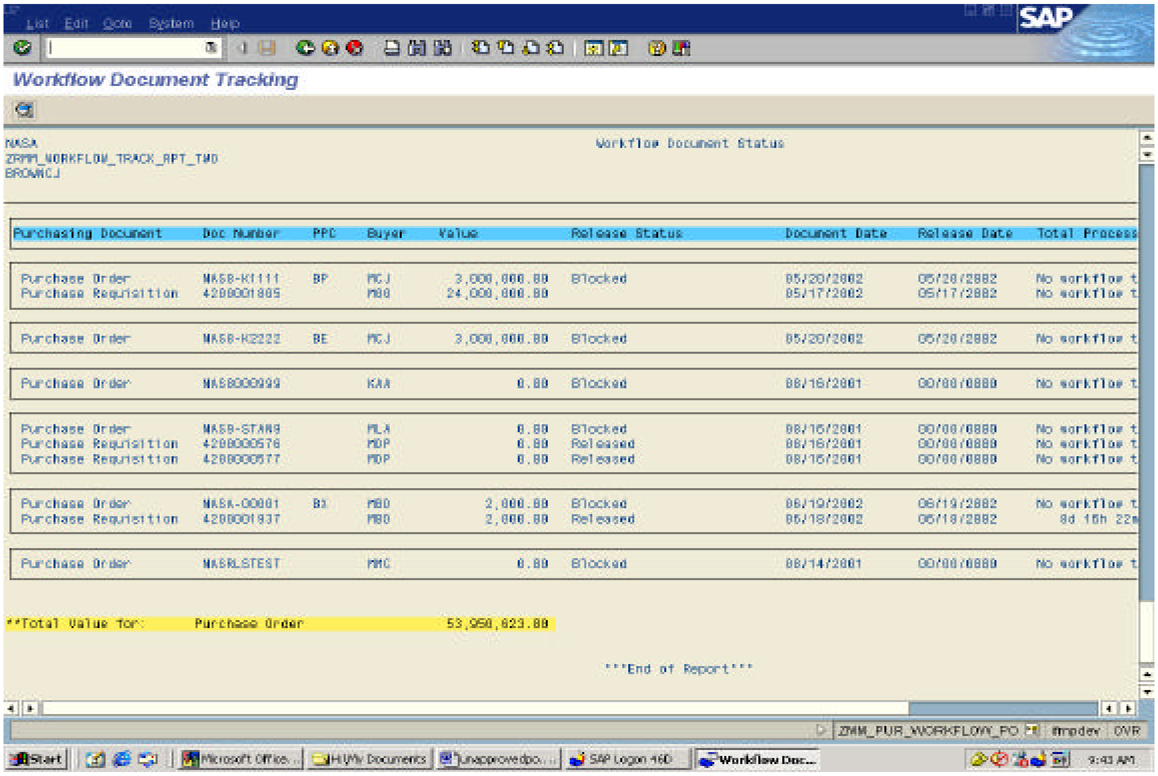


- At the next screen, select an interval and put in a date range or specific date. The report requires a document number, but will allow end user to input wild cards such as NAS*, H*, NAG*, for example. Or, the user can put in a beginning and ending number range such as 1-ZZZZZZZZZ, which will pull in all numeric and alphanumeric values.
- Click on the yellow arrow for Release Indicator. Select single values <**2**> for purchase orders awaiting next approval and <**S**> for purchase which are blocked (not had first approval yet).
- Enter document category <**F**>. Or click on box and SAP will provide choices (F = Purchase Order).
- Click on the <**Execute**> icon.

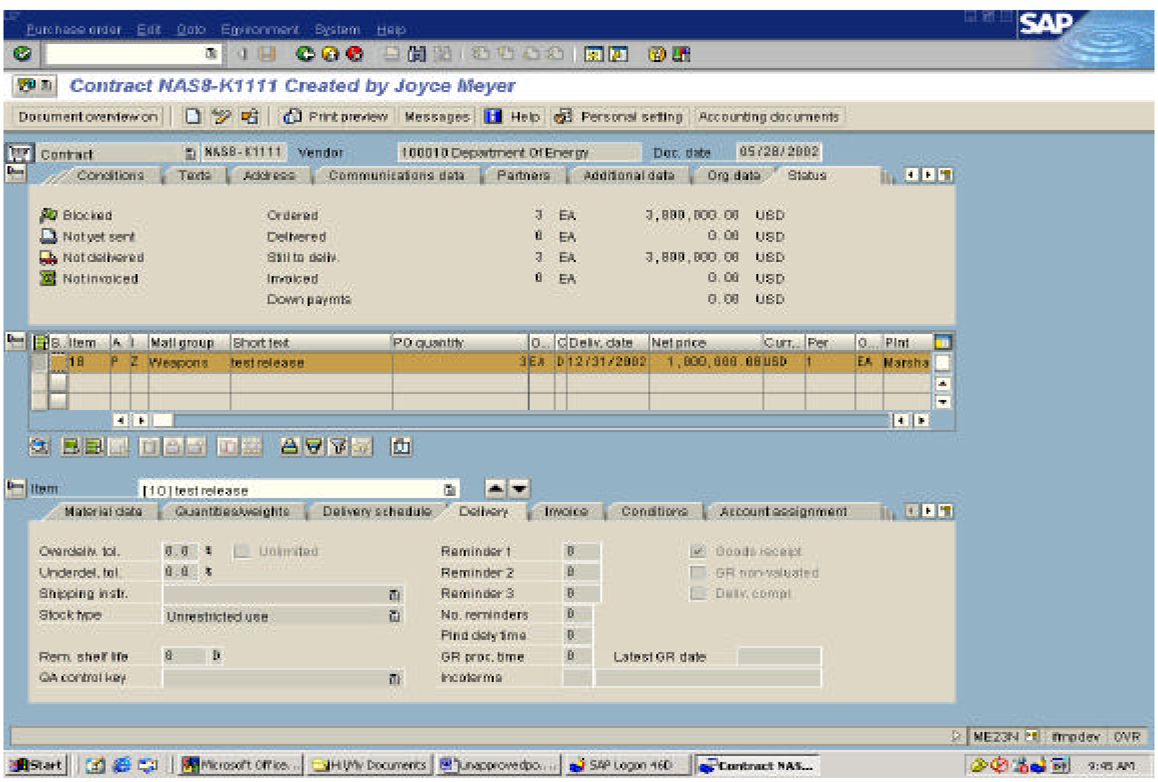


Screen where user enters search criteria used to generate Unapproved Purchase Orders.

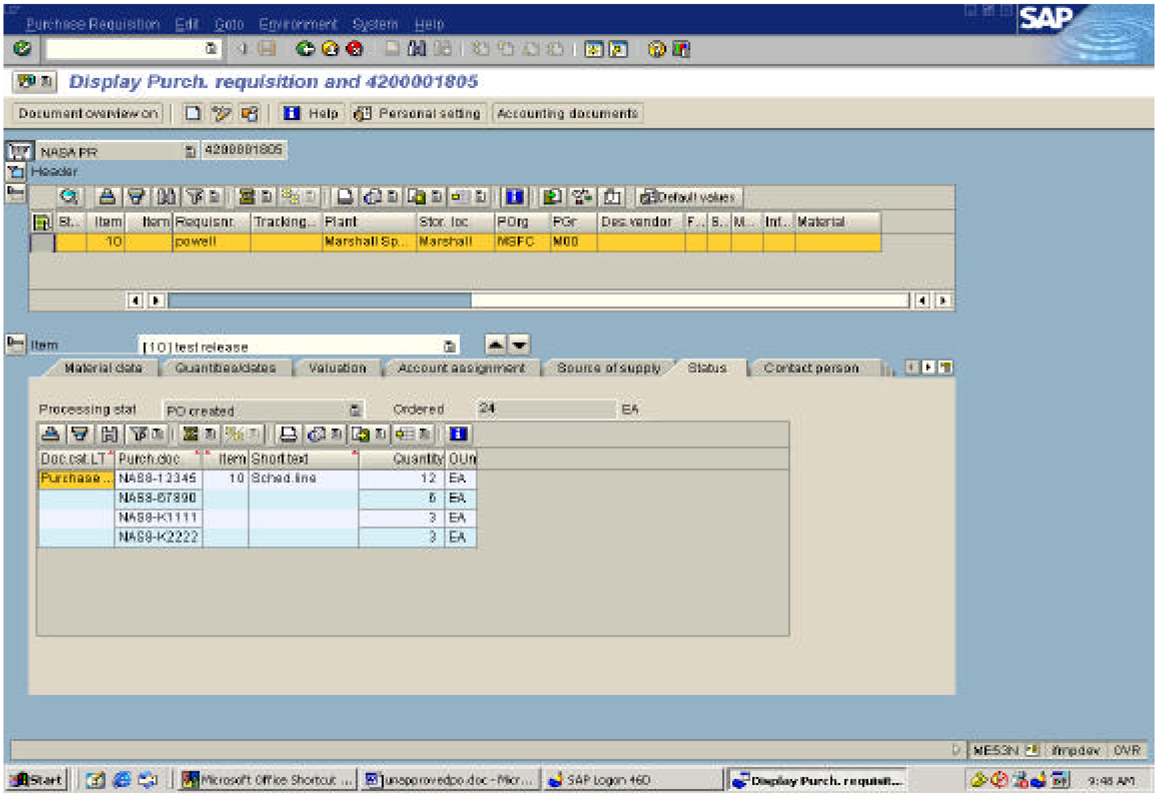
Defaults to "Single values". Then key in <**2**> and <**S**>.



Example of report with unapproved purchase orders older than 365 days. Report will list all blocked purchase orders, their value, and the date input.

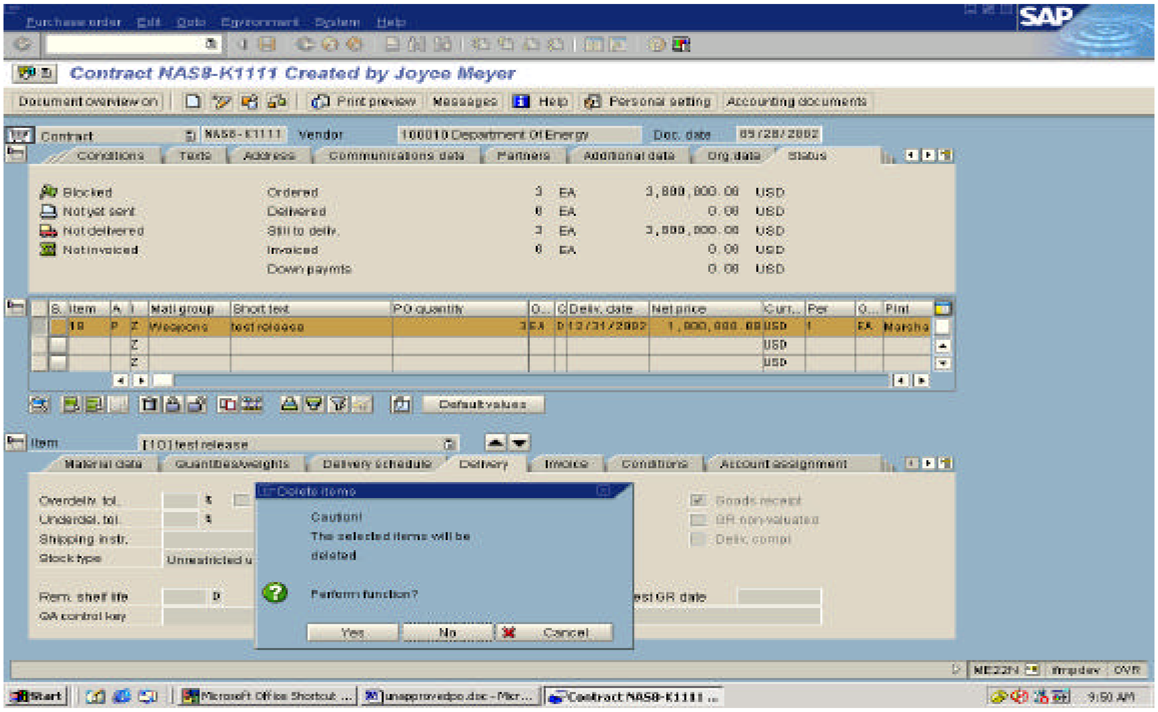


Double click on the PO number to drill down to the actual PO.   Navigate through the PO by selecting a line item or the header section and one of the info tabs.

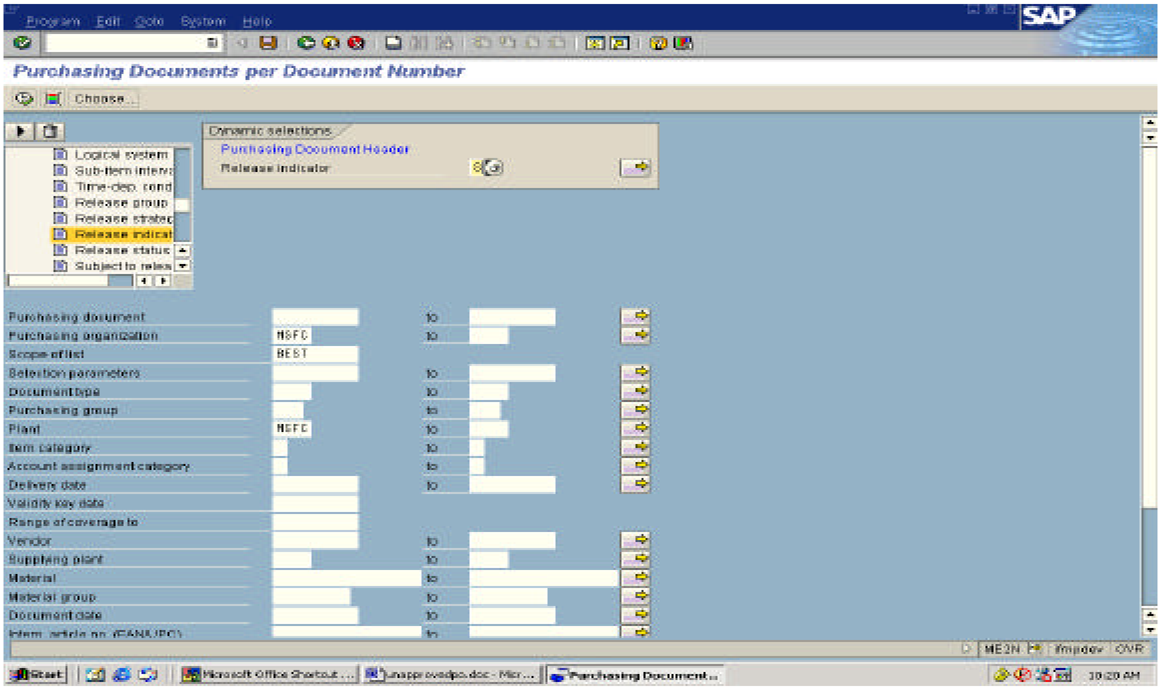


Double click on the PR number to drill down to the actual Purchase Requisition. Navigate through the PR by selecting a line item and one of the info tabs.

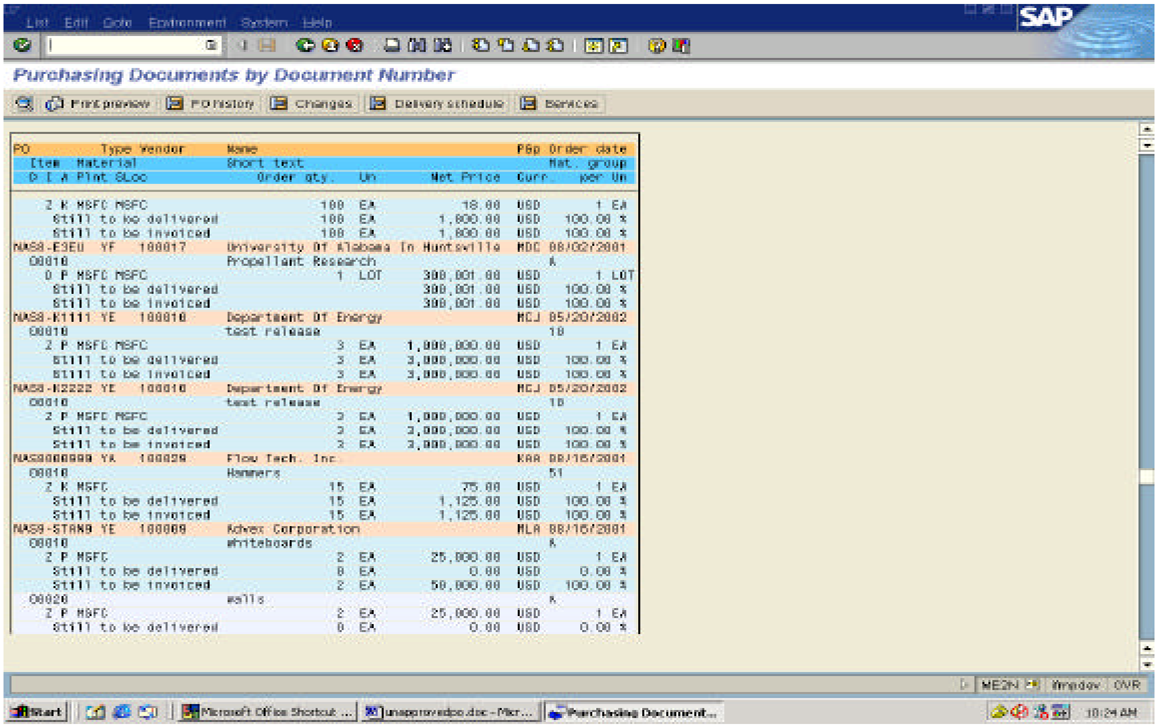
1. Cancel all unapproved purchase orders at quarter-end. To set the deletion flag, switch from "Display" to "Change" mode when the PO screen is displayed. Select the line item to be deleted (or choose the "Select all" icon) and then click on the trashcan icon. See screen print below.



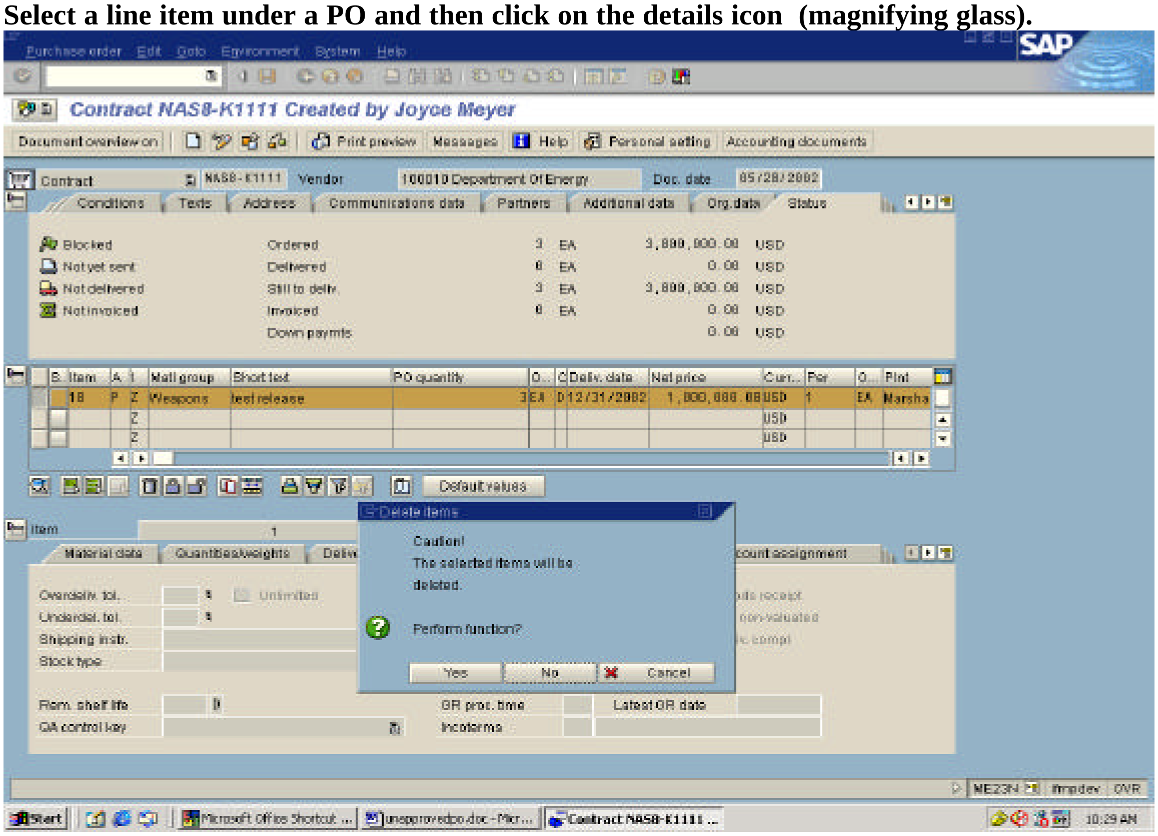
You will see a "Caution" message warning of the pending deletion. To continue, select "Yes". If you accidentally set the deletion flag on an item, click on the "Unlock" icon to reverse the action.



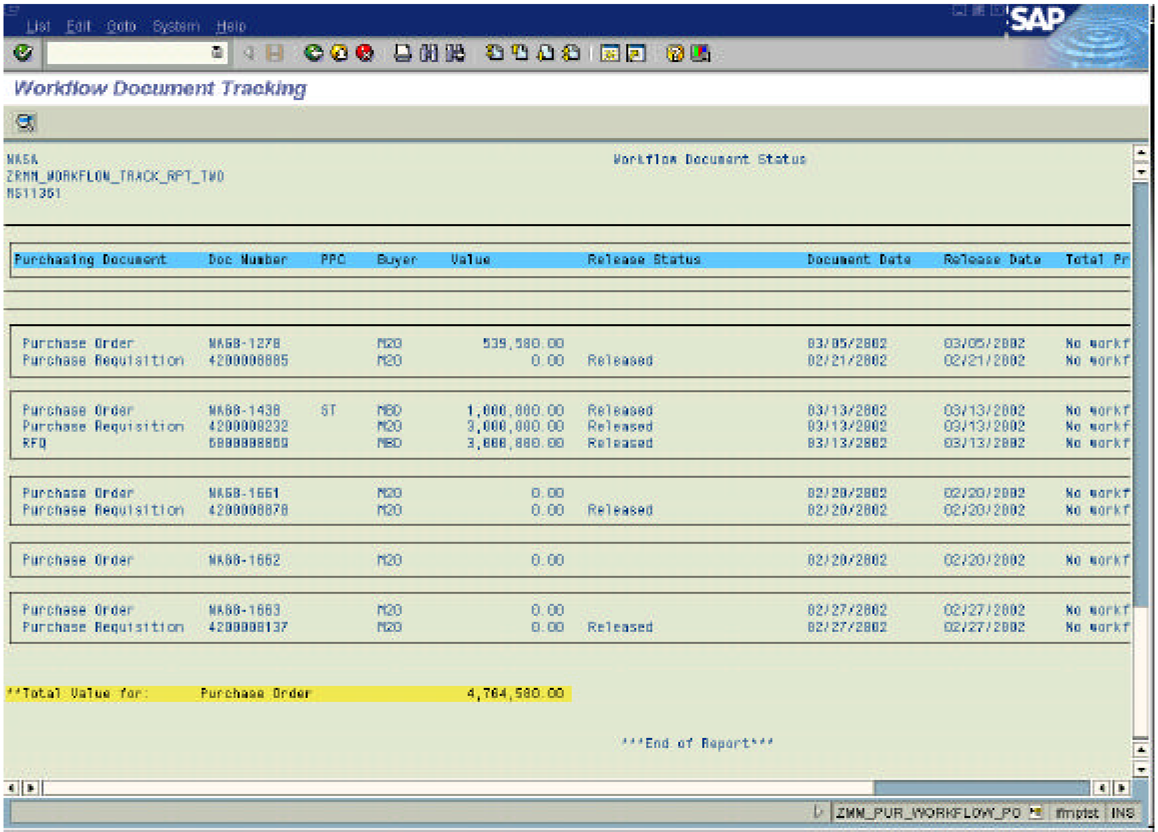
Alternate Report. You can use t-code ME2N to generate an alternate style report. Use the "Dynamic Selections" feature to add the "Release Indicator" to your selection parameters as shown above.



Select a line item under a PO and then click on the details icon (magnifying glass).



From this screen, you can go into change mode and set the delete flag.



NASA
ZRMM_WORKFLOW_TRACK_RPT_TWO
N511361

Workflow Document Status

Purchasing Document	Doc Number	PPC	Buyer	Value	Release Status	Document Date	Release Date	Total Pr
Purchase Order	NA68-1278		M20	539,580.00		03/05/2002	03/05/2002	No workf
Purchase Requisition	4200000885		M20	0.00	Released	02/21/2002	02/21/2002	No workf
Purchase Order	NA08-1438	ST	M80	1,000,000.00	Released	03/13/2002	03/13/2002	No workf
Purchase Requisition	4200000232		M20	3,000,000.00	Released	03/13/2002	03/13/2002	No workf
RFQ	6000000069		M80	3,000,000.00	Released	03/13/2002	03/13/2002	No workf
Purchase Order	NA68-1661		M20	0.00		02/20/2002	02/20/2002	No workf
Purchase Requisition	4200000878		M20	0.00	Released	02/20/2002	02/20/2002	No workf
Purchase Order	NA08-1662		M20	0.00		02/20/2002	02/20/2002	No workf
Purchase Order	NA08-1663		M20	0.00		02/27/2002	02/27/2002	No workf
Purchase Requisition	4200000137		M20	0.00	Released	02/27/2002	02/27/2002	No workf

**Total Value for: Purchase Order 4,764,580.00

End of Report

Example of report with unapproved purchase orders older than 365 days. Report will list all blocked purchase orders, their value, and the date input.

Purchasing has set up variants so that these reports will automatically run monthly, quarterly, and year-end as a batch job. The user must request from the Competency Center to be on distribution, and will receive this report by e-mail or hardcopy.

1.13 Review Allotment Controls

On a monthly basis, verify that your Center's commitments plus obligations and/or expenditures do not exceed the available budget resources in compliance with FMM 9211-5.

NASA requires that each of its Business Areas, or Centers, account for its annual budget and avoid obligating or spending in excess of its available budget resources. In order to ensure that the available budget resources are not exceeded, assigned personnel from each Center will review SGL Account 4610.2000 for each funds center. The account should have a credit balance or zero. If account 4610.2000 has a debit balance, determine the transactions, which created this abnormal balance. This situation must be reported to Code BF (Dave Moede) and Code BR (Mary Gaskins).

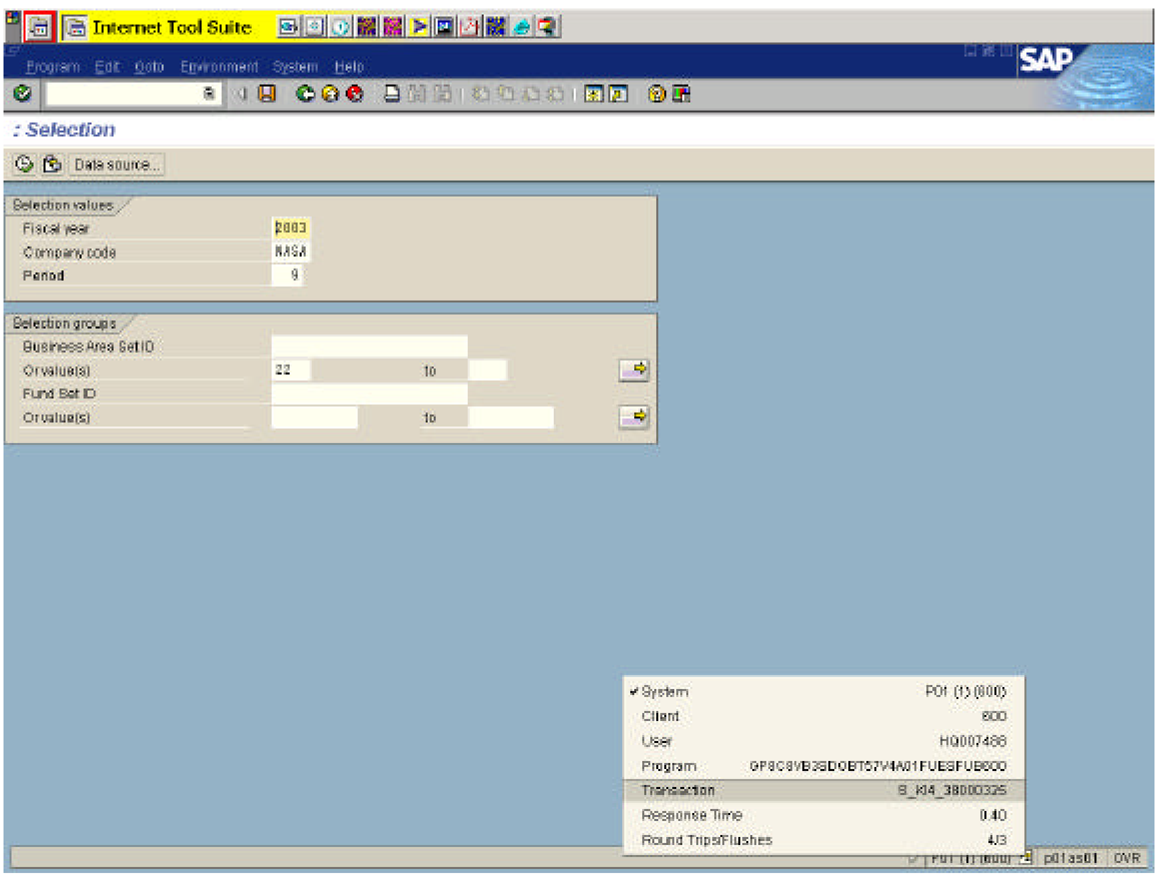
<u>Procedures:</u>

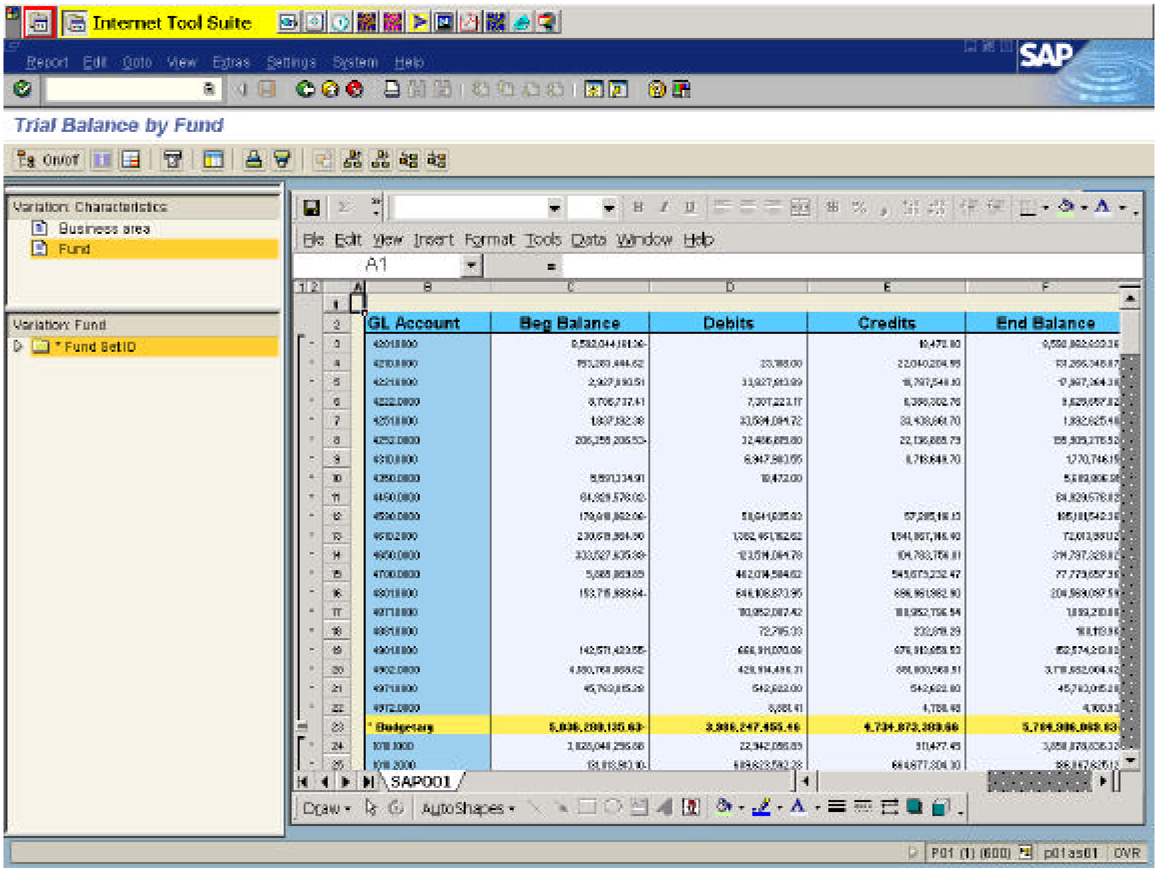
- ➢ Display SGL Account 4610.2000 using report S_KI4_38000325.
- ➢ Enter the SGL Account, Company Code "NASA", fiscal year, and Business Area. Click <Execute>.

- To select the Business Area using Dynamic Selection, double click on the Business Area (see screen below). Scroll down the Dynamic Selections scroll bar to the end where you will see the Business Area query option. Enter appropriate Business Area in this field.
- Click on <Execute>.
- Select all fields from the "Hidden Fields" table that you want displayed in the report and move them by use of the arrows to the left-hand table.
- Click on the "Copy" icon at the bottom of screen.
- When the report appears, click on the column you wish to subtotal by either Fund or Fund Center, and click on the <Subtotal> icon.
- The results are shown in the following screen print. This report can be customized through the selection of various fields and by subtotaling on different columns.

<u>To Export Reports to Excel</u>

- Click on <Export> icon, then Spreadsheet. Click the green check mark. Click on <Table>, and the green check mark twice.





1.14 Review Direct, Reimbursable and Trust Funds for Invalid Postings

<u>Procedures:</u>

- Execute Trial Balance GR55 ZAOF for the applicable business area.
- Click on fund set ID.
- Select each fund and check for invalid account postings such as:
    - Direct Funds <u>**should not**</u> have postings to the following accounts:
        - 4210, *Anticipated Reimbursements and Other Income*
        - 4221, *Unfilled Customer Orders Without Advance*
        - 4222, *Unfilled Customer Orders With Advance*
        - 4251, *Reimbursements and Other Income Earned-Receivable*
        - 4252, *Reimbursements and Other Income Earned-Collected*
        - 4398, *Offsetting Collections Temporarily Precluded Obligations*
        - 4590, *Apportionments Unavailable-Anticipated Resources*
        - 5200, *Revenue for Services Provided*
        - 5209, *Contra Revenue for Services Provided*
    - Reimbursable funds <u>**should not**</u> have postings to the following:
        - 4510, *Apportionments*
        - 3100-3109, *Unexpended Appropriations*
        - 5700-5709, *Expended Appropriations*

- The following accounts **<u>should only</u>** have postings to Trust funds:
  - 1010.7120-1010.7300 *Investment accounts*
  - 1610-1613-*Investment accounts*
- The following accounts **<u>should only</u>** be posted to Property fund HSFPO1995D:
  - 1711-1839 *Capitalized Property Accounts*

➢ If invalid postings are found, drill down in the accounts to investigate the source of entry and make necessary corrections.

1.15 Grant Activity/Letters of Credit Reconciliation

Letters of credit provide advance payments of Federal funds to state and local governments, educational institutions, and other public or private organizations (FMM 9280-1). Recipient organization requests for funds are submitted through the Payment Management System (PMS). "Cash requests are processed directly from the recipient's personal computer into PMS where . . . the transaction is written to a tape and forwarded to the Richmond Federal Reserve where it is electronically transmitted to the recipient organization's financial institution the next business day" (FMM 9280-3a). The NASA PMS Coordinator is located in NASA Headquarters, Code BFB. They serve as the point of contact for resolving operational problems (FMM 9280-3b)."

Centers must reconcile letters of credit (drawdown) on a monthly basis to ensure that the proper SGL Accounts have been posted for advance payments and drawdown (FMM 9280-6). This entails reconciling the appropriate accounts for any outstanding advances to the organizations that are not authorized to be retained by the recipient for other projects. Ensure that when there are outstanding funds to be collected on completed grants, the funds are reclassified as Accounts Receivable (FMM 9280-8c).

To account for advance financing and related transactions, refer to the letter of credit pro formas under "Proposal for HHS Grants". The following reconciliation and analysis activities must be completed:

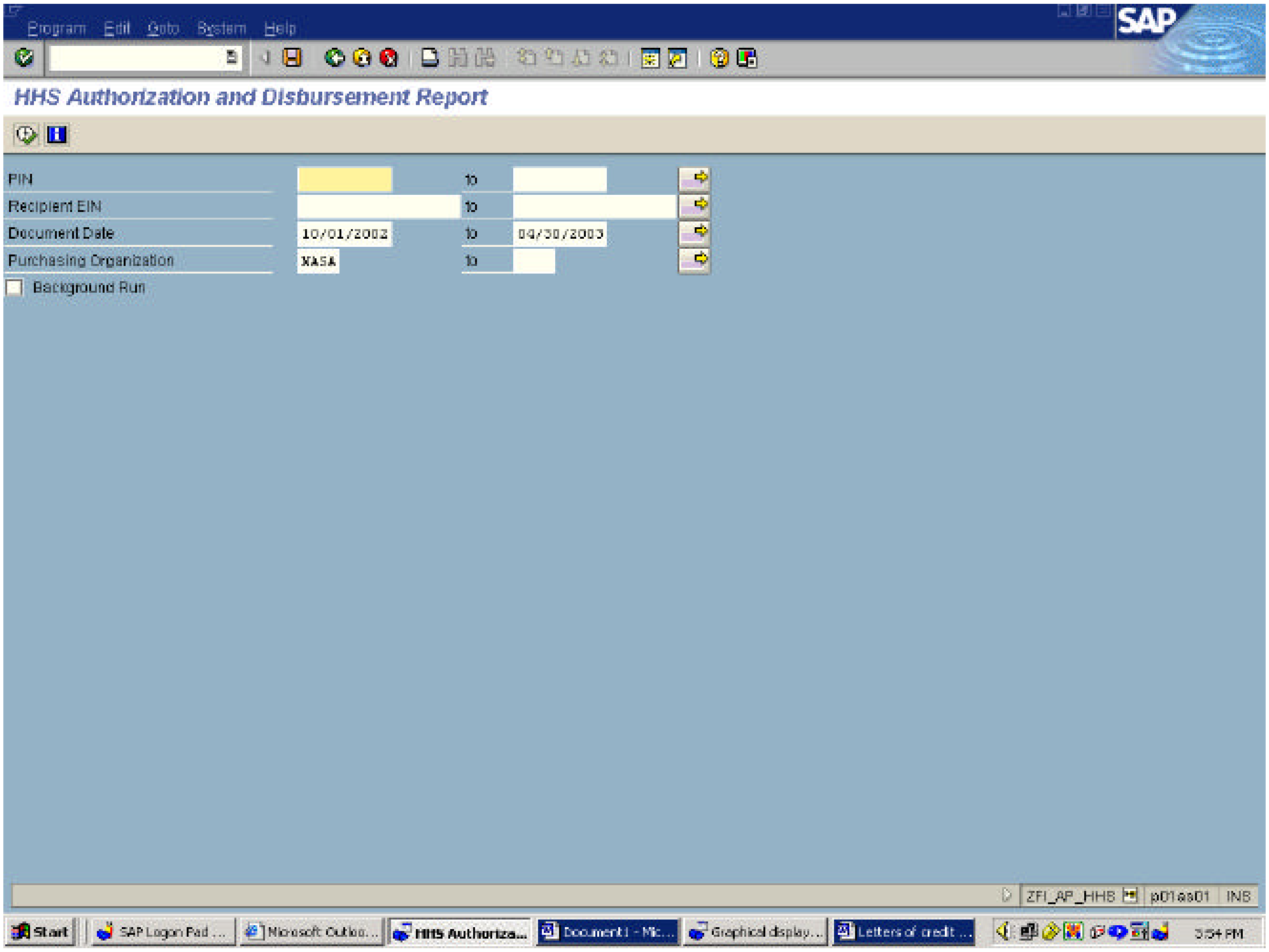
- Undistributed Authority Balance Reconciliation (SAP vs. HHS)
- IPAC Drawdown Reconciliation : IPAC(Agency Listing) vs. SAP(SF224)
- PMS (Payment Management System) Corrections Exception Table Review
- SF 272 *Federal Cash Transactions Report* Error Handling

<u>Undistributed Authority Balance Reconciliation:</u>

i. Generate <u>HHS Authorization and Disbursement Report</u> (SAP Report) Transaction Code: (**ZFI_AP_HHS**) .

➢ Transaction code: ZFI_AP_HHS
➢ Complete document date
➢ Choose Purchasing Organization
➢ Click Execute

Entry Screen(Screen to Set Parameters for HHS Authorization/Disbursement Report generation):



HHS Authorization and Disbursement Report (Example)

Graphical display of spool request 24908 in system P01

HHS Authorization and Disbursement Report 05/15/2003

RAP-009 11:24

KSA8C131 1

Date 10/01/2002 to 05/16/2003

POrg	PIN	Recipient EIN	Vendor	Vendor Name	Award Number	Ltr. Amend No.	Cum. Authorization	Cum. Drawdown	Cum. SF272	Undisb. Authority
NASA			100003	AIR PRODUCTS & CHEM INC		0	$ 151,757.00	$ 0.00	$ 0.00	$ 151,757.00
NASA	58B8	1626001636D5	101940	UNIV OF TN KNOXVILLE	00006202A6	0	$ 222,000.00	$ 30,062.57	$ 0.00	$ 191,937.43
NASA	3J74	1620786119A4	102024	TENNESSEE STATE UNIV	000620217	0	$ 26,000.00	$ 1,478.14	$ 0.00	$ 24,521.86
NASA			103583	TEXAS ENGINEERING EXPE		0	$ 63,500.00	$ 0.00	$ 0.00	$ 63,500.00
NASA	3X22	1596001138B2	105638	FLORIDA STATE UNIV	0000220071	2	$ 24,000.00	$ 0.00	$ 0.00	$ 24,000.00
NASA			107848	PENNSYLVANIA STATE UNIV UP		0	$ 99,109.00	$ 0.00	$ 0.00	$ 99,109.00
NASA			108041	UNIV FLORIDA		0	$ 935,899.00	$ 0.00	$ 0.00	$ 935,899.00

This report displays the vendor, vendor number, award number, cumulative authorization, cumulative drawdown, and cumulative SF272. A variant can be created to select a range of PIN's or Recipient EIN's. Due to the proposed consolidation of centers to one location for the preparation of Grant activity, conversion of some Wave 2 centers (Wave 3 centers are currently testing the consolidation process) is consolidated into Purchasing Organization "NASA" rather than its center, ex. "KSC". In the "Award Number" section, your center number will be indicated as a part of the award number. Centers such as JSC, GRC, etc. can use their purchasing organization letters as ex. "JSC" to retrieve their report. If all purchase orders for Grants do not show on your report, change purchasing organization to either your center or NASA as needed.

ii. Generate HHS Authorization and Disbursement Report (HHS Report)

iii. Compare the Undistributed Authority Balance per SAP to the Undistributed Authority Balance per HHS.

Review HHS Authorization and Disbursement Report (SAP)and the HHS Authorization Report (HHS) to determine if the Undistributed Authority Balance per SAP agrees to the balance per HHS. If both are in agreement, no further action is required. If there is a discrepancy between any grantee per SAP and HHS records, then proceed (to the ME23N section of this manual) to find the agreements for the grantee and review individual drawdown and other actions to the purchase order until the delta is found. This process will confirm remaining authority for future draws and confirm cumulative draws.

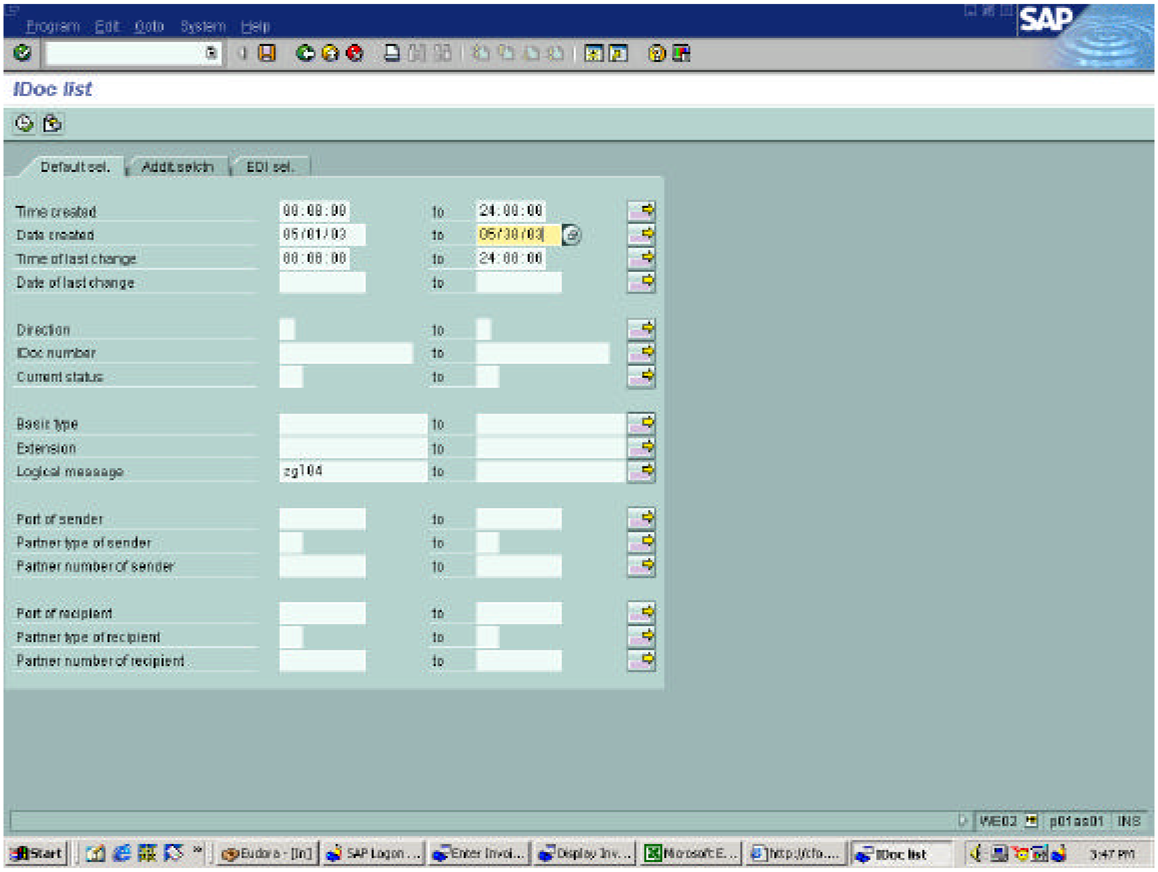
IPAC Drawdown Reconciliation

Cash account 1010.2000 HHS Drawdowns should be reconciled against the SF224 Monthly IPAC Report received from Agency code BFB. In addition, a daily review must be completed for drawdowns against the HHS system and the SAP daily interface.

Daily Review - SAP and HHS Interface for Drawdowns (Daily Review):

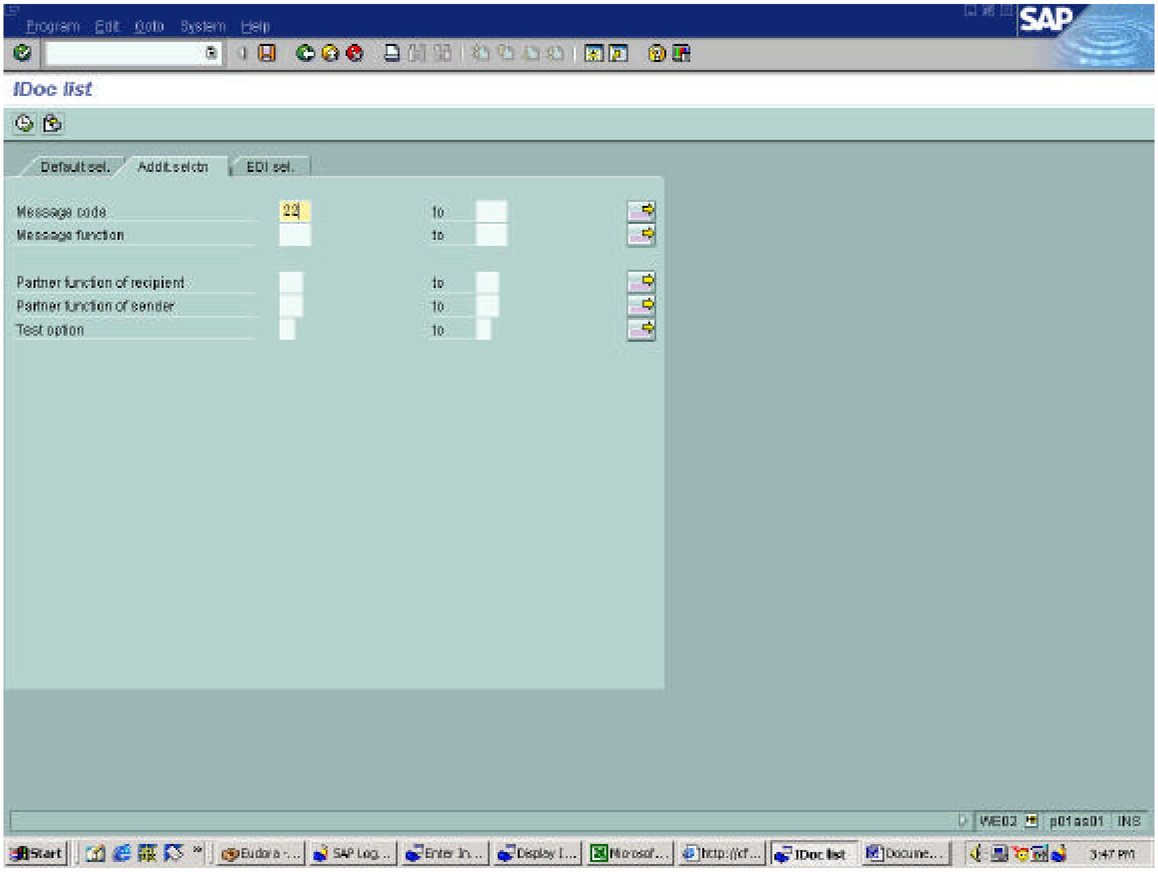
1. Generate IDOC List Report (**Transaction Code: WE02**):

- Input Transaction Code : WE02
- Enter Date(s) under review. If only one day is being reviewed, enter the respective date in both boxes (ex. 05/01/03 to 05/01/03).
- Go to the Logical Message Input box and enter: zg104



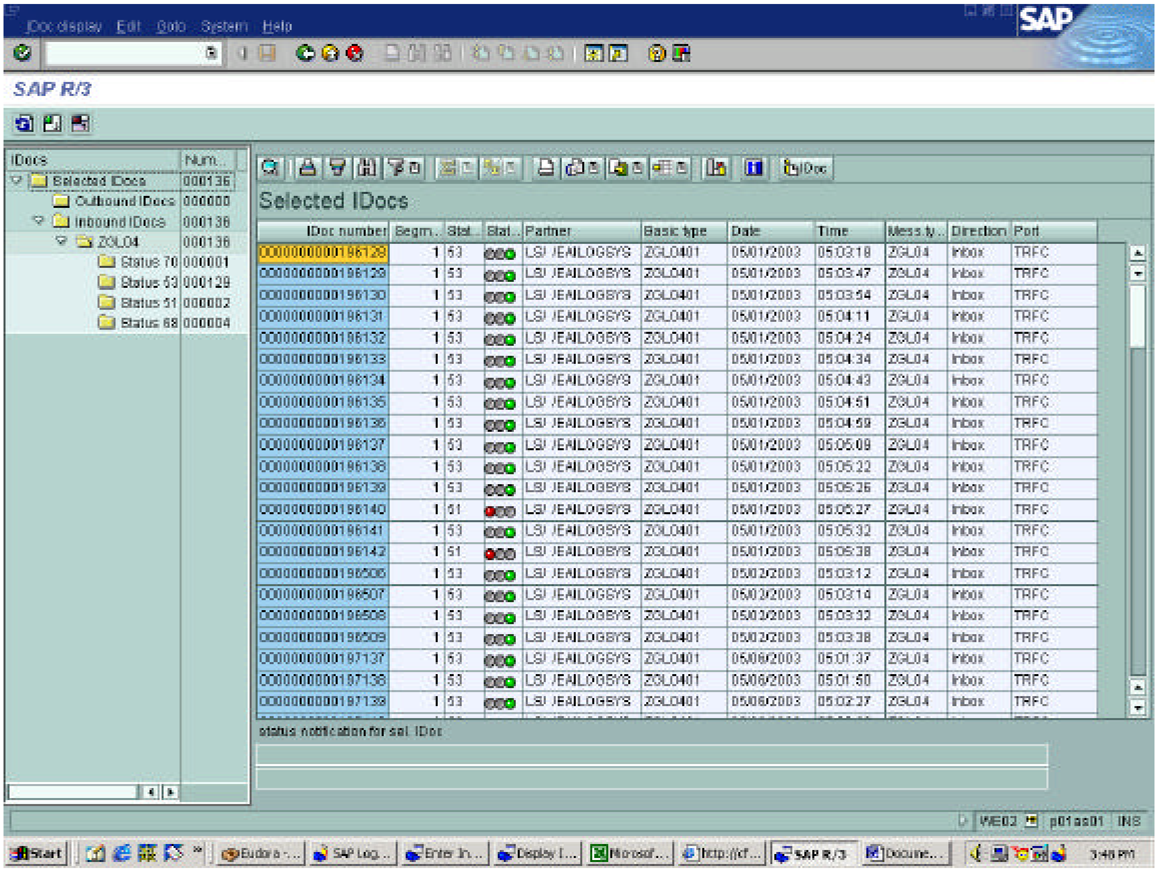
- Go to (Click on) the Second Tab -Addlt search (See Print Screen Below)

- Enter your designated Business Area (ie…22 = Glenn Research Center) in the message code field.



- Execute to generate the IDOC List Report (See Next Page for Example)

<u>IDOC List Report (Example)</u>



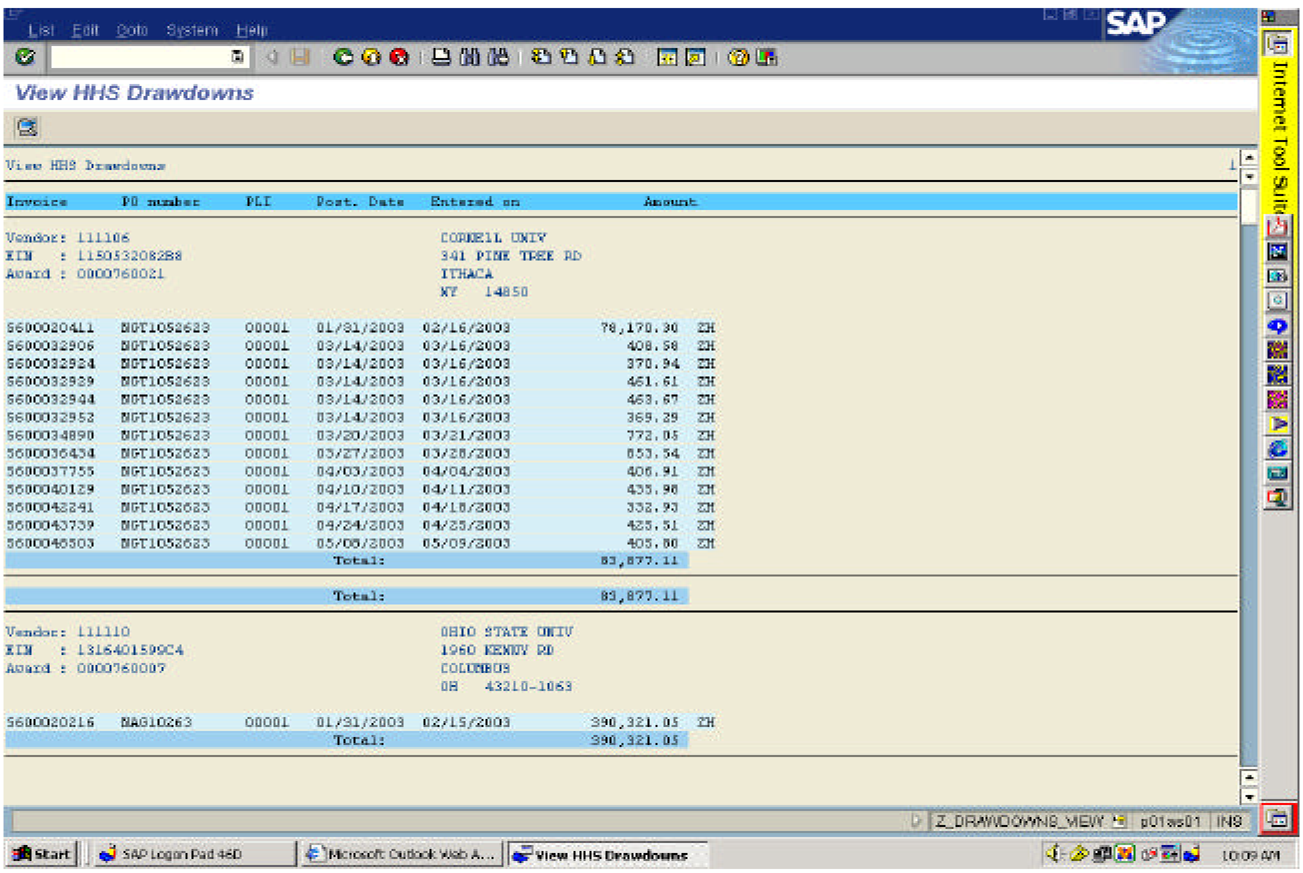
- Review all items with a red illuminated circle (Status Code: 51) in the status column. These are the items that had interface problems between HHS & SAP. Users must process the failed IDOCs from their SBWP inbox.

<u>Monthly Reconciliation of SAP and HHS for Drawdowns (Monthly Review)</u>:

On the last business day of each month, a Code BFB employee will send a monthly IPAC report to each center. The IPAC report will identify the ending total monthly drawdown posted amount in the HHS (PMS system). This report must be reconciled against amounts noted in SAP (Acct 1010.2000). – See Section 1.1 (Reconcile Fund Balance with Treasury) for assistance with generating SAP reports for Acct 1010.

<u>Drawdown Research/Review</u>

To research /review drawdowns during the reconciliation process, review this section for assistance. **(Transaction Code**: Z_DRAWDOWNS_VIEW):



If HHS indicates a draw has taken place, which is not reflected in SAP, verification of the daily interface should be completed to determine why the funds have not transferred into SAP.

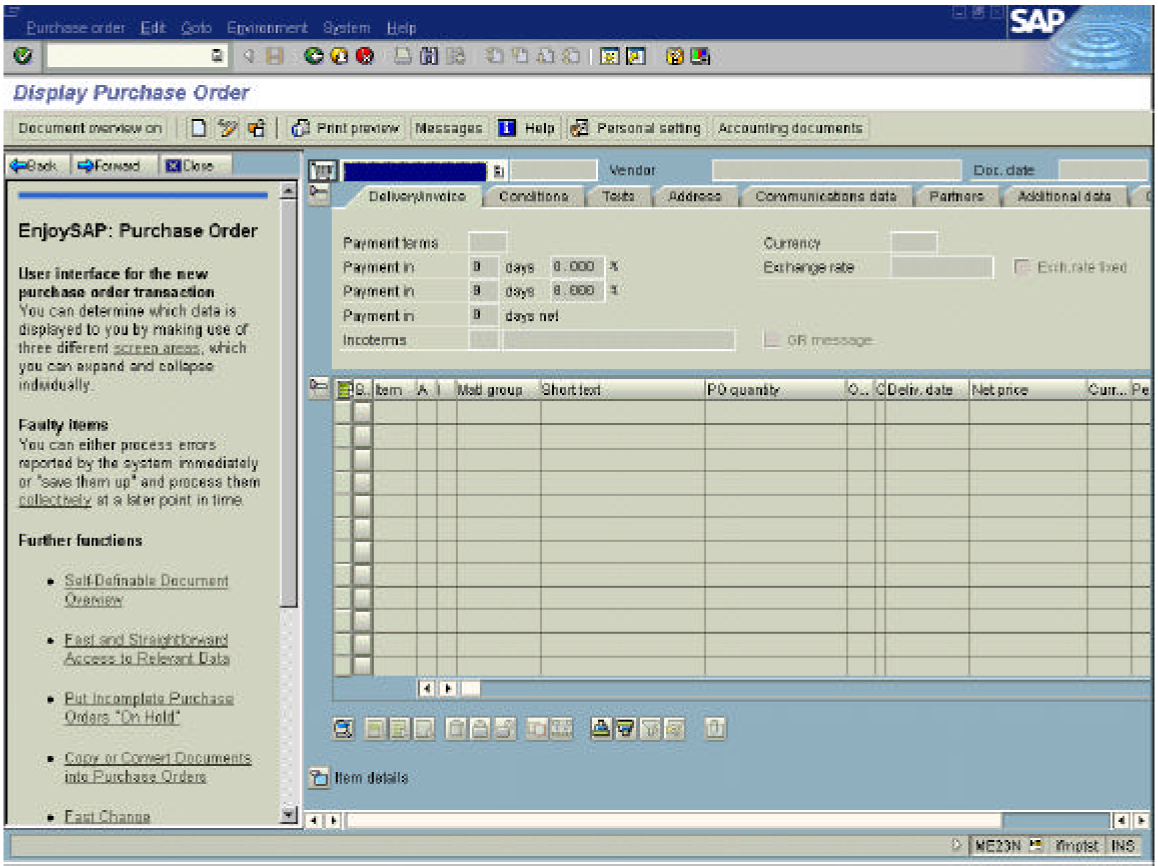
(Note: this report is being reviewed for the addition of Business Area to eliminate the need to use Purchasing Organization and having to pick your center purchase orders out of everyone else's.)

- When report generates, review Award Number to find Grantee's that pertain to your center. Note Award Number 000620217 is MSFC 62 award number 0217.
- Review Undisb. Authority and cumulative drawdowns and compare to HHS system records.
- Note any delta's and proceed to ME23N for further clarification

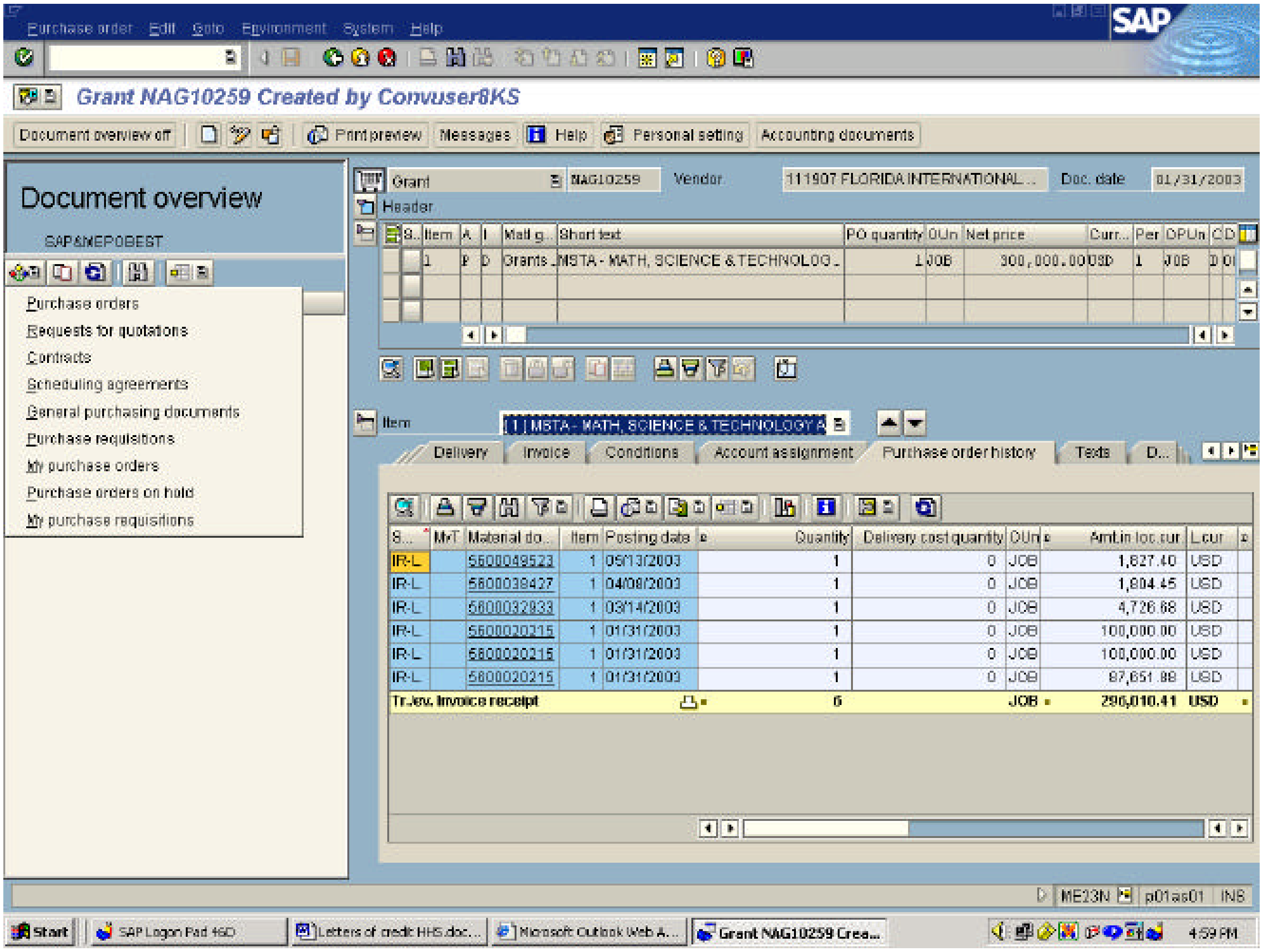
To Drill down into specific invoices that have posted. Use menu path:

- Logistics
- Materials Management
- Purchasing
- Purchase Order
- Display

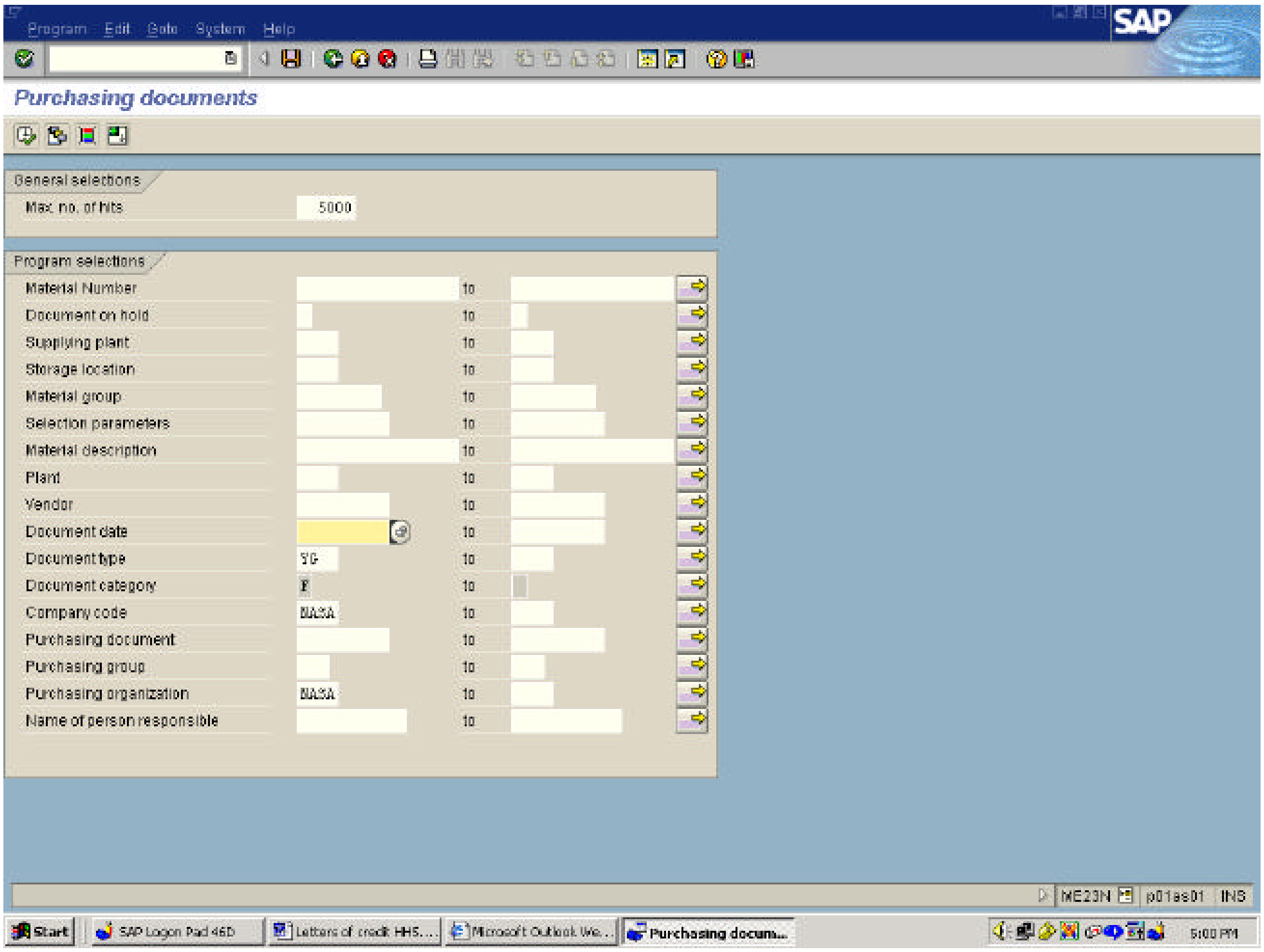
or use transaction code **ME23N**.



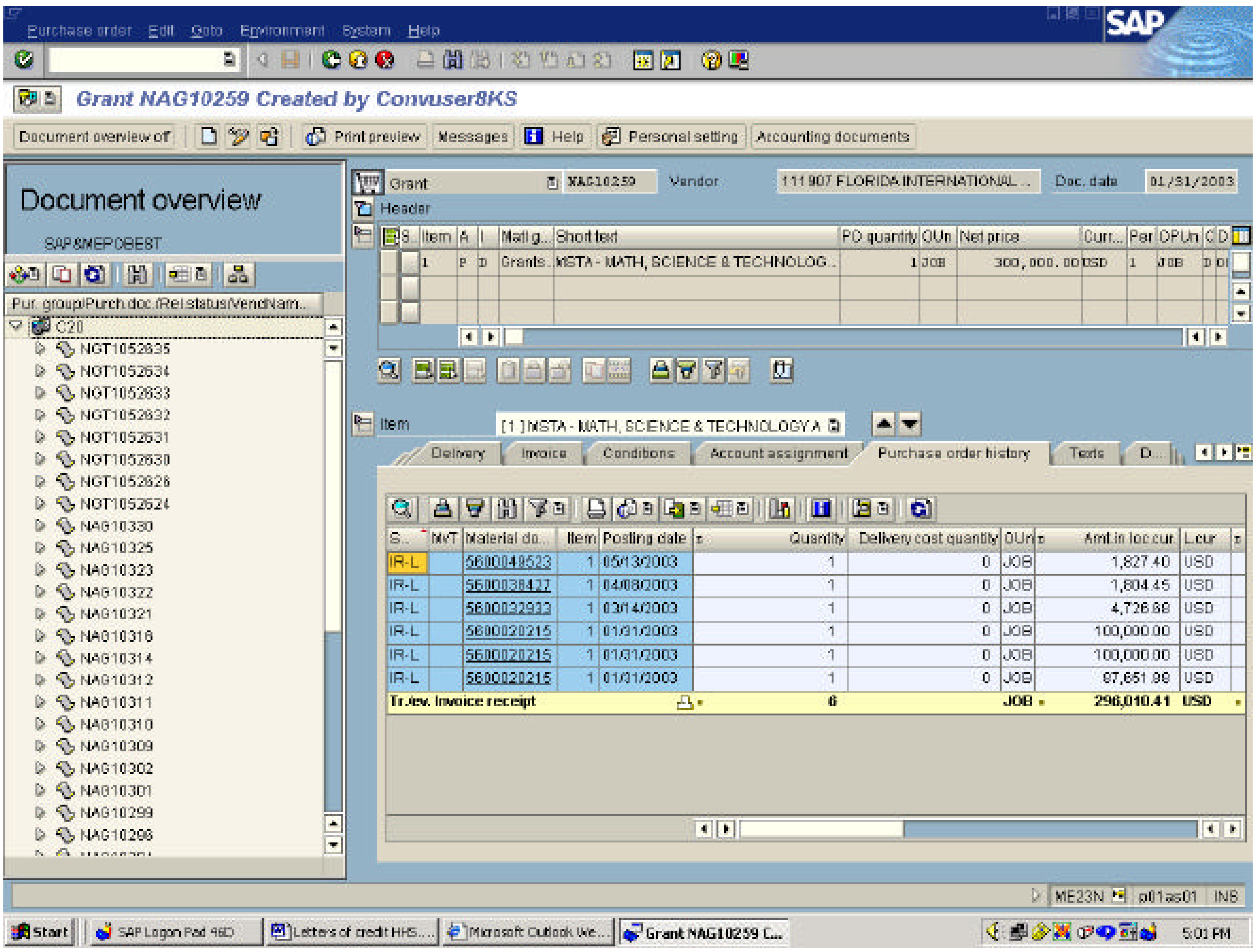
- ➢ Select Document overview on icon and click
- ➢ Select Variant icon (first one 4 small diamonds)
- ➢ Click on Purchase Orders



- Fill in Document type with YG, YF or YH
- Company Code should be NASA
- Purchasing Organization should be either NASA or your center letters, ex. JSC
- Click on Execute



- When run completed click on the contract numbers in the Document overview section that need to be reviewed and then when the contract is displayed to the right, drill down on document numbers or amounts to proceed with reconciliation



ME23N

The user may set up a variant in **ME23N** to display Letter of Credits . To set up a variant, follow these steps:

- Click on the <**Document Overview on**> icon.
- Click on the <**Selection Variant**> icon (looks like a multi-colored diamond).
- From the drop-down list, select <**Purchase Orders**>, <**Contracts**>, or <**Purchase Requisitions**>.
  . To validate Purchase Orders , select document types **YG, YF**, or **YH**.

- Click on Save
- Input variant name and descriptions.
- Click on Save.

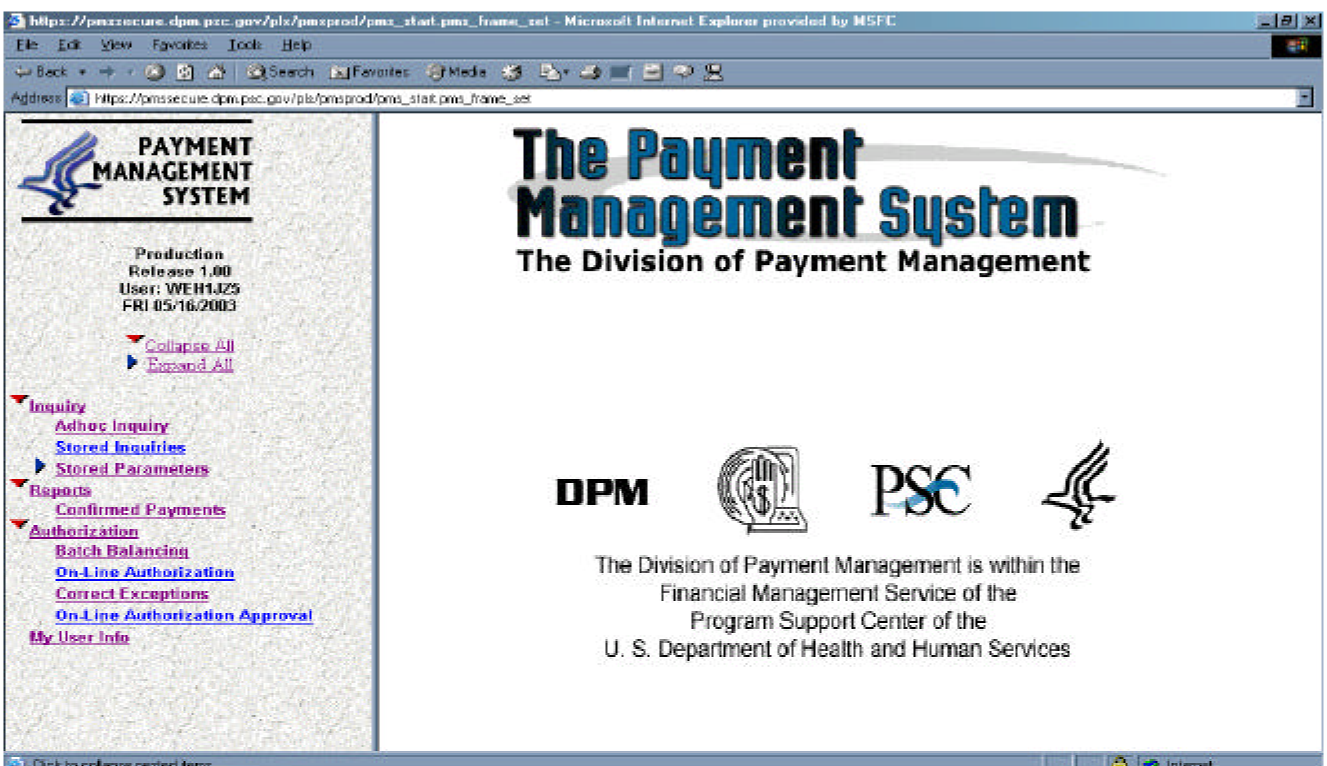
<u>PMS(Payment Management System) Correct Exceptions Table</u>

The Correct Exceptions table should be checked on a daily basis. The functional users must check the Correct Exceptions Table. All transactions that do not pass designated PMS edits are routed to the Correct Exceptions Table for the NASA user(s) to correct/process. An updated exception table will be available for review within 1 to 1 1/2 hours after receipt of the file by HHS. The interface, which sends the authority to PMS, will typically begin to run around noon on a daily basis.

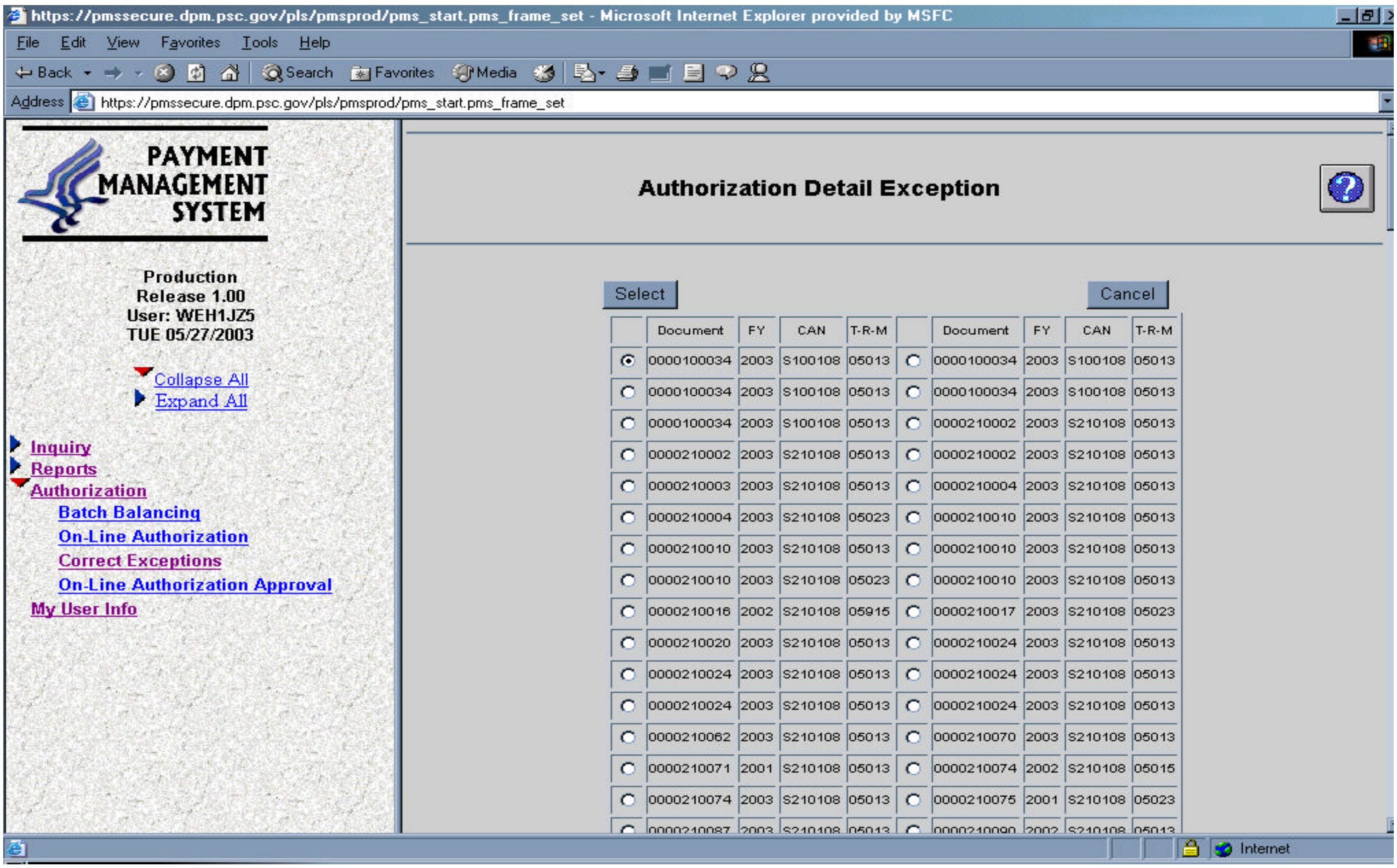
The Correct Exceptions table is the responsibility of the awarding agency. Authorization transactions are on the table as a result of either on-line or batch authorizations. If the user corrects an on-line error right away, it is automatically removed from the table. There is no time limit for a transaction to be on the table – it will remain until the awarding agency takes action. PMS will attempt to reprocess all authorization transactions during off hours processing.

To Review and Correct exception noted on the Correct Exceptions Table :

1. Visit Website Address: https://pmssecure.dpm.psc.gov/pls/pmsprod/pms_start.pms_frame_set
2. Enter Your Logon and Pin number
3. Click " Authorization "
4. Click " Correct Exceptions"

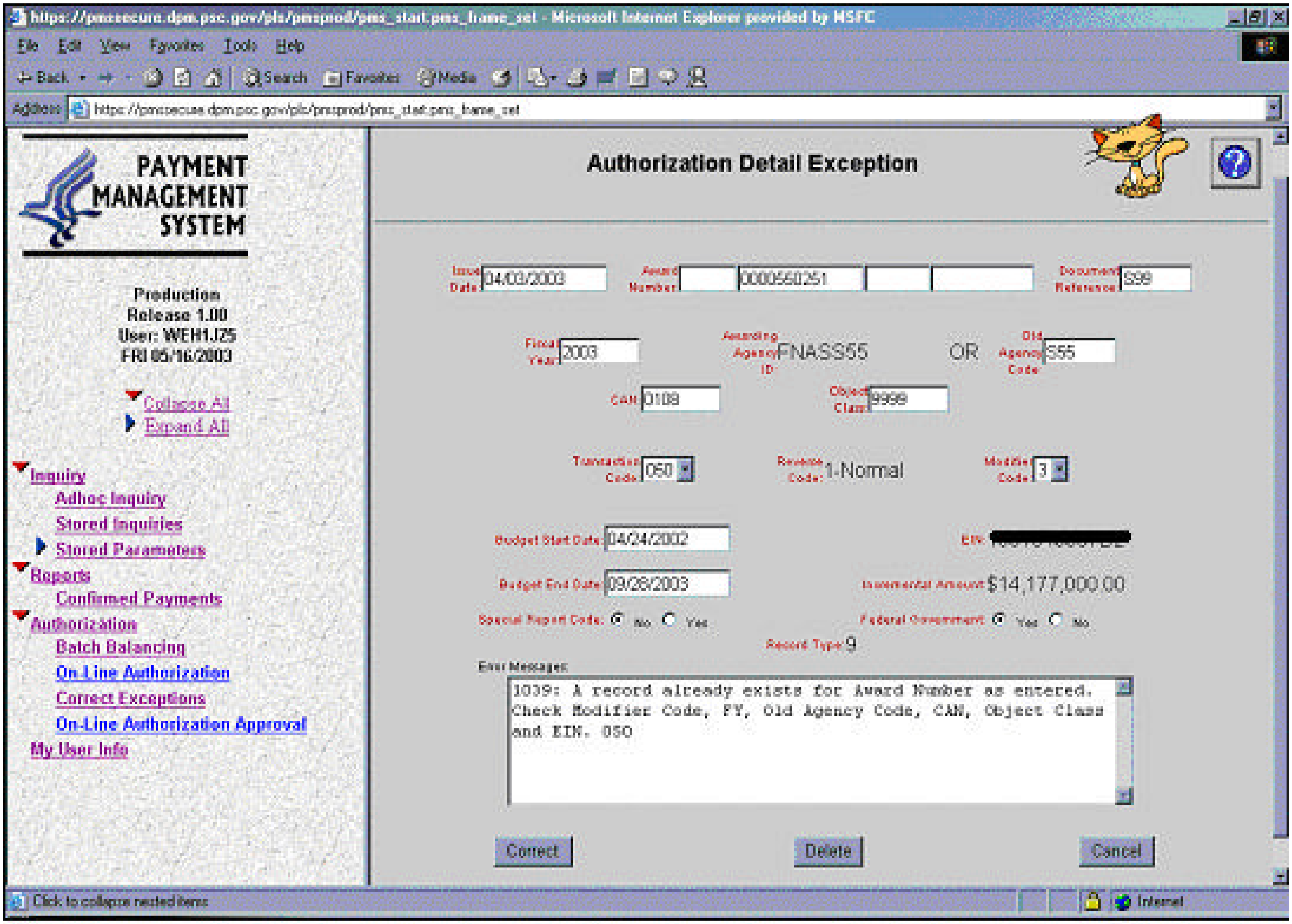


The Authorization Detail Exception Table will appear as shown below. The exceptions listed will be for the respective center tied to the logon user id and pin number.



	Document	FY	CAN	T-R-M		Document	FY	CAN	T-R-M
◉	0000100034	2003	S100108	05013	○	0000100034	2003	S100108	05013
○	0000100034	2003	S100108	05013	○	0000100034	2003	S100108	05013
○	0000100034	2003	S100108	05013	○	0000210002	2003	S210108	05013
○	0000210002	2003	S210108	05013	○	0000210002	2003	S210108	05013
○	0000210003	2003	S210108	05013	○	0000210004	2003	S210108	05013
○	0000210004	2003	S210108	05023	○	0000210010	2003	S210108	05013
○	0000210010	2003	S210108	05013	○	0000210010	2003	S210108	05013
○	0000210010	2003	S210108	05023	○	0000210010	2003	S210108	05013
○	0000210016	2002	S210108	05915	○	0000210017	2003	S210108	05023
○	0000210020	2003	S210108	05013	○	0000210024	2003	S210108	05013
○	0000210024	2003	S210108	05013	○	0000210024	2003	S210108	05013
○	0000210024	2003	S210108	05013	○	0000210024	2003	S210108	05013
○	0000210062	2003	S210108	05013	○	0000210070	2003	S210108	05013
○	0000210071	2001	S210108	05013	○	0000210074	2002	S210108	05015
○	0000210074	2003	S210108	05013	○	0000210075	2001	S210108	05023
○	0000210087	2003	S210108	05013	○	0000210090	2002	S210108	05013

Change Modifier Code from a 3 (First Authority submission for the respective Grant Recipient for the current fiscal year) to a 5 (Subsequent authority records for the recipient) . After modifier code is changed, click on the “Correct” Button. This will automatically make the correction.



Error Handling for 272 Processing (272 Exception Log)
Transaction Code: SLG1

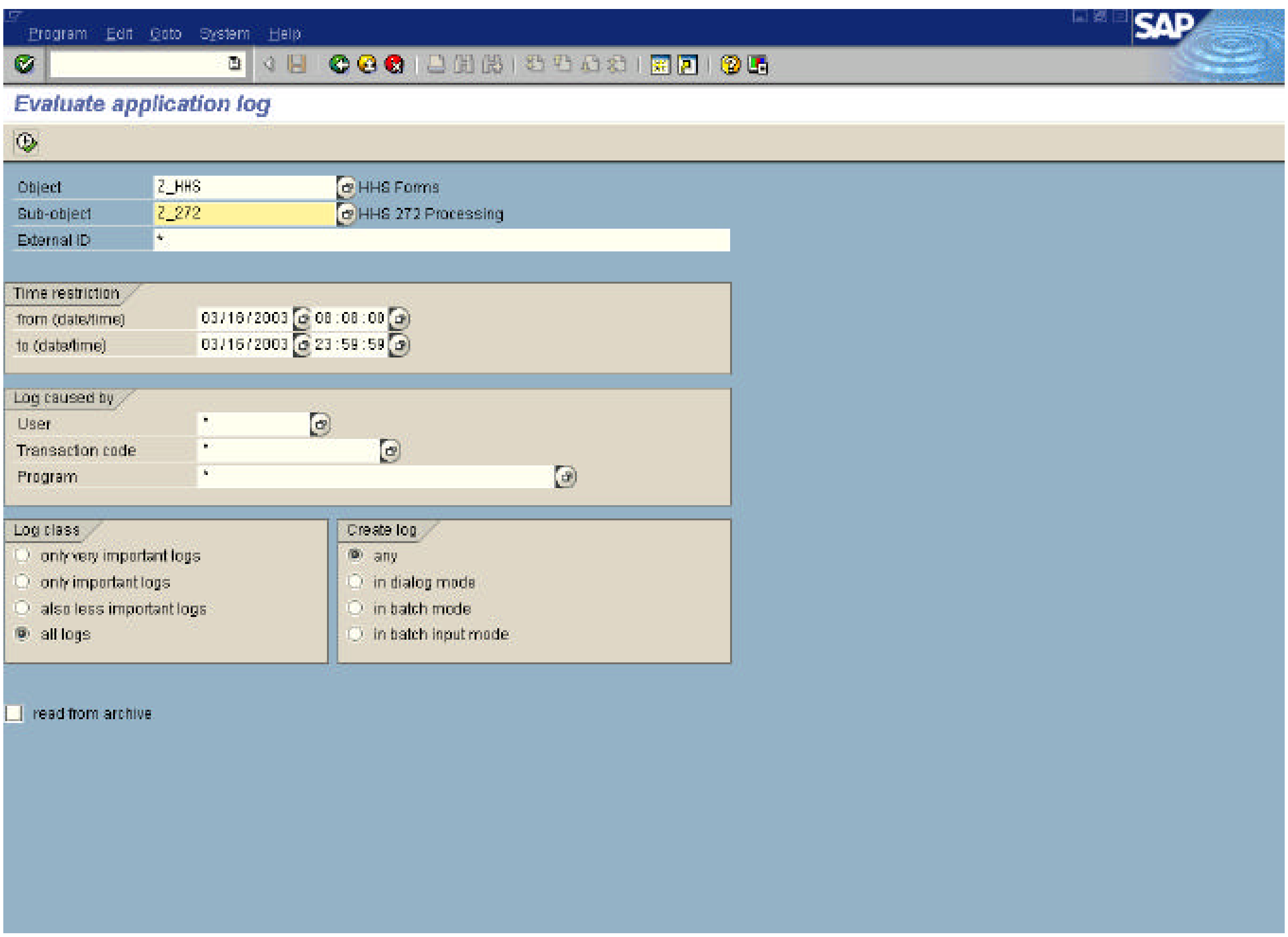
SF272 Processing occurs in stages:

1. Drawdown invoices are reversed
2. Original 272 is reversed (if required)
3. 272 invoice is created
4. Invoice for residual amount is created

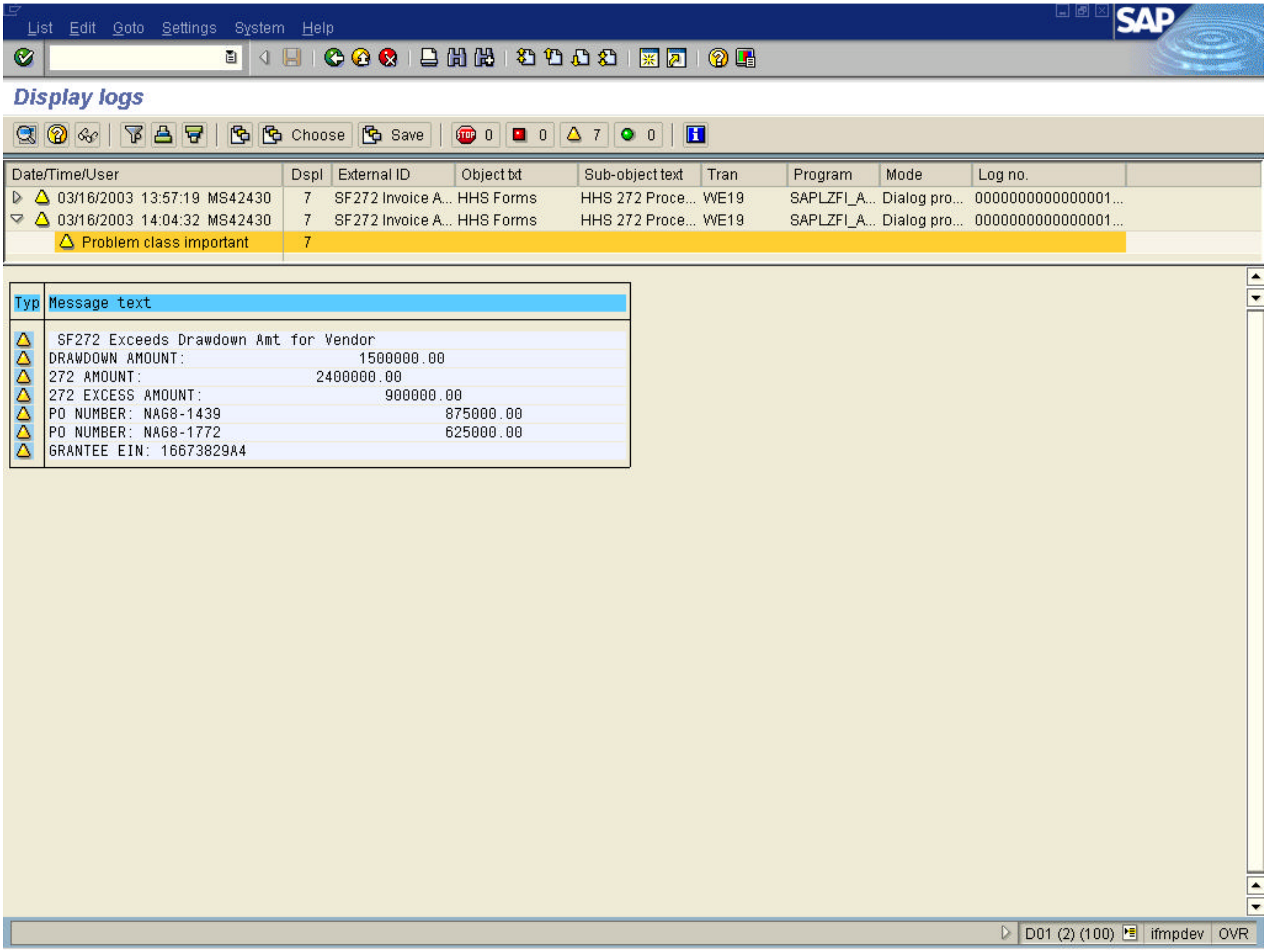
If an error occurs at any stage, the information is written to a holding table so that the interface will pick up where it left off (Example: Stage 1 completes, Stage 2 fails. On reprocessing, interface will start with Stage 2.)

To review the 272 Exception Log the following steps must be followed....

Enter Transaction Code: SLG1
Enter Object: Z_HHS
Enter Sub-Object: Z_272
Choose a date range
Execute to display log entries



Once the 272 Exception Log is generated, the following screen will appear:



Each entry in upper section represents one 272 with an overage.
Click on the entry and the details for that 272 will appear in the lower section of the screen.
Details include the EIN, the actual 272 and drawdown amounts, and the excess 272 amount.

1.16 Reconcile Cost Pool Allocations

This activity is performed monthly to verify that cost pool expenses have been allocated to benefiting projects/entities.

Procedures:

Compare the balance in SGL account 9810 by fund to the balance in 9815 by fund. The 9810 balance should be within 1% or $10,000 of the 9815 balance. If the balances are outside the allowable deviation, notify the responsible Cost Accountant to take corrective action. By year end, all costs must be properly allocated.

The **Trial Balance GR55 ZAOF** may be used to do this analysis.

1.17 Review All Unliquidated Obligations

1.17.1 Review Aged Obligations

Center Accounts Payable offices, in conjunction with Procurement and Resource analysts, need to ensure that only obligations that are supported by approved purchase orders are in R/3. When purchase orders are canceled, budget authority is released from obligation and can then be redirected. If the funds are expired, the analyst works to ensure that goods are received within the five-year timeframe allow for expending against an obligation. If not expended within the five years, current year funds must be obligated to purchase the goods. Budget analysts normally perform these reviews on a periodic basis that can be quarterly, semi-annually, and year-end.

The Financial Information Analyzer will use the following reports to obtain data on aged obligations and provide the information to Accounts Payable. The following reports provide the ability to enter expiring or closing funds and retrieve related obligations.

- **ZMM_PUR_DOCSTAT** – Purchasing Document per Material Group
- **PRRPT 24** – Unliquidated Obligations (ULOs) and Closeout Tracking (BW Report)
- **PRRPT 27** – Closed Appropriations Report (BW Report)

Accounts payable personnel will review the unliquidated obligation and determine if the obligation is still valid. If the unliquidated obligation is no longer valid, it is referred to the Procurement Officer for de-obligation of funds.

This review may be performed by Accounts Payable and/or the Funding area. It should be performed on a quarterly basis.

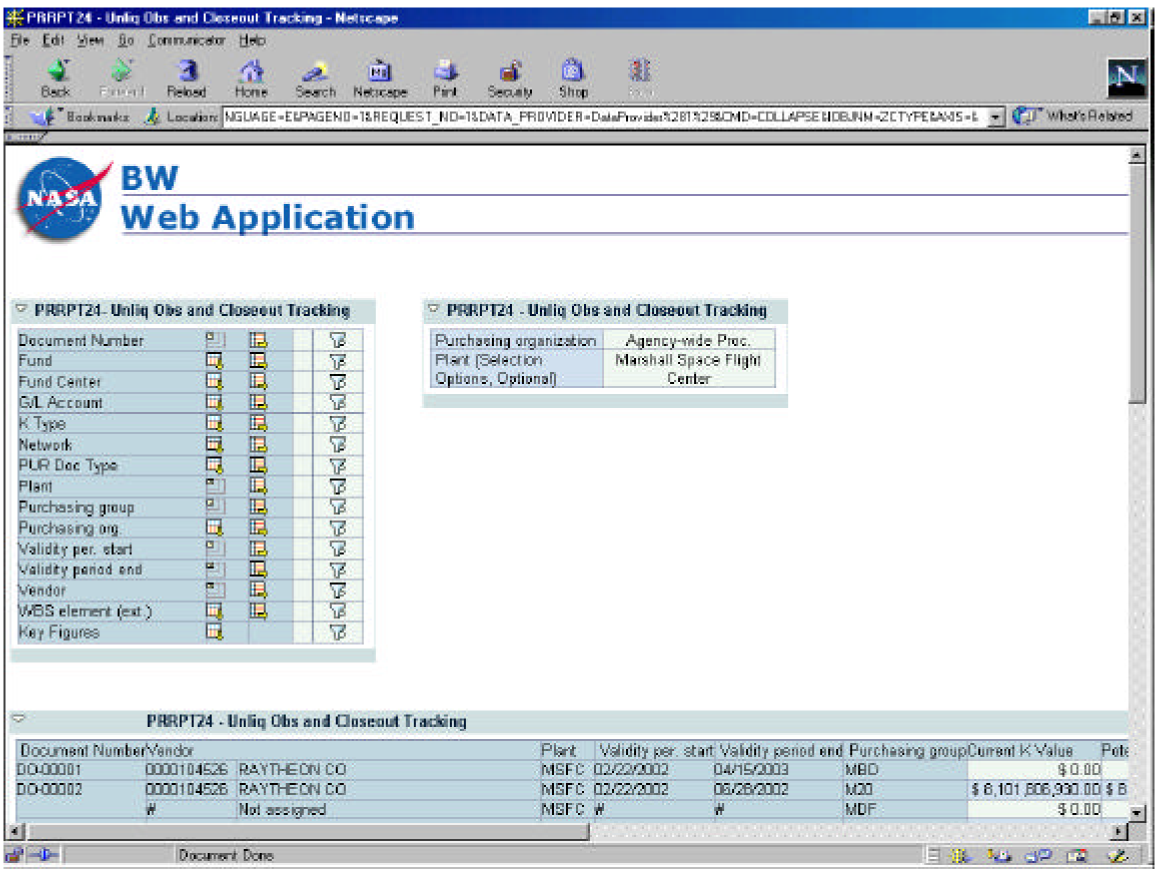
1.17.2 Review Current Year Unliquidated Obligations

“In conjunction with the requirement for the annual Certification of Obligations (FMM 9391-11), each Center shall have a documented process for ensuring that amounts reported as obligations are properly supported by documentary evidence and that unliquidated obligations are reviewed. Particular attention shall be given to analyzing obligations that have remained unchanged for a long period of time. If the Center has unliquidated obligations that the DCFO suspects are not valid, the DCFO should contact the Procurement Office and request that Procurement attest to the validity of the unliquidated obligations. The Procurement Office should notify the DCFO promptly (in writing) of any unliquidated obligations that do not meet the criteria for valid obligations as required by 31 U.S.C. 1501 (see FMM 9040). If a recorded obligation does not meet the criteria for a valid obligation, it should be promptly deobligated (FMM 9231-11(2))."

The implementation of SAP has created one system for both procurement and CFO. Since obligations are automatically created and adjusted through actions initiated in SAP by the procurement office, CFO and chief of Procurement should jointly sign the Certification of Obligations.

FMM 9231-11(2) lists specific examples of unliquidated obligations that should be deobligated. "Overrecording and underrecording of obligated amounts are equally improper. Either makes it impossible to determine the precise status of the appropriation and may cause violations of the Antideficiency Act . . . If it is not practical to review 100 percent of unliquidated obligations, valid statistical sampling procedures may be used for the purpose of giving certifications of obligation balances" (FMM 9231-11(2)).

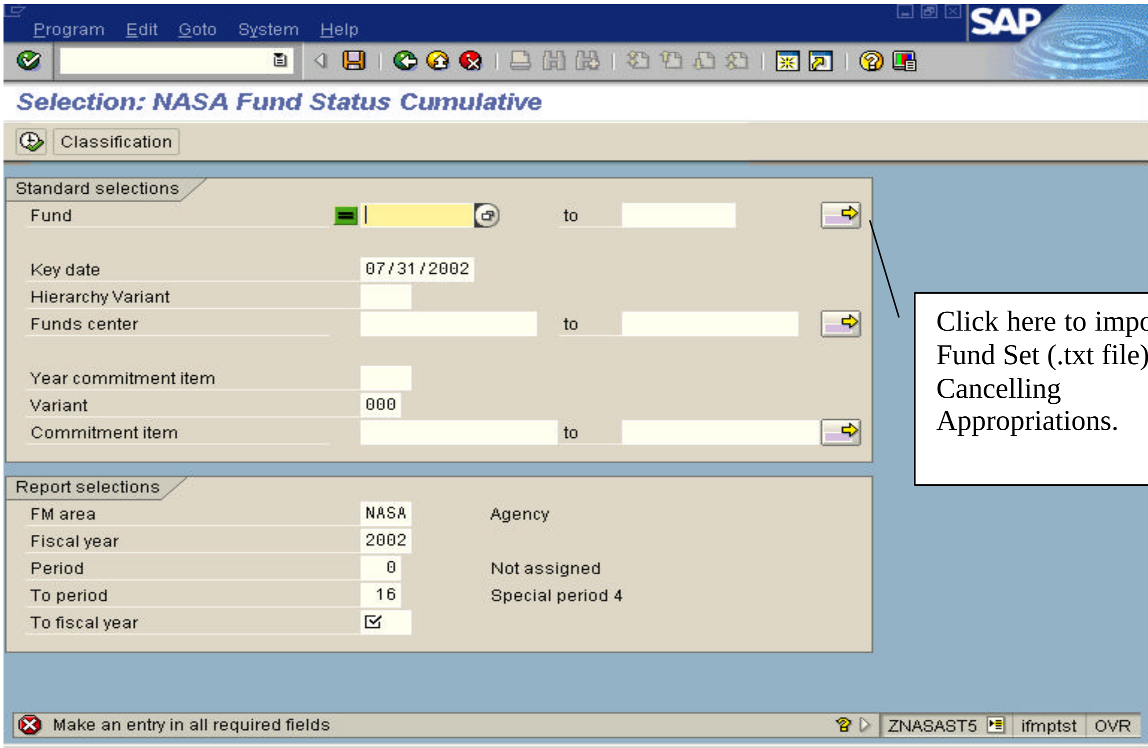
<u>Procedures</u>: Run and analyze BW report **PRRPT24**.



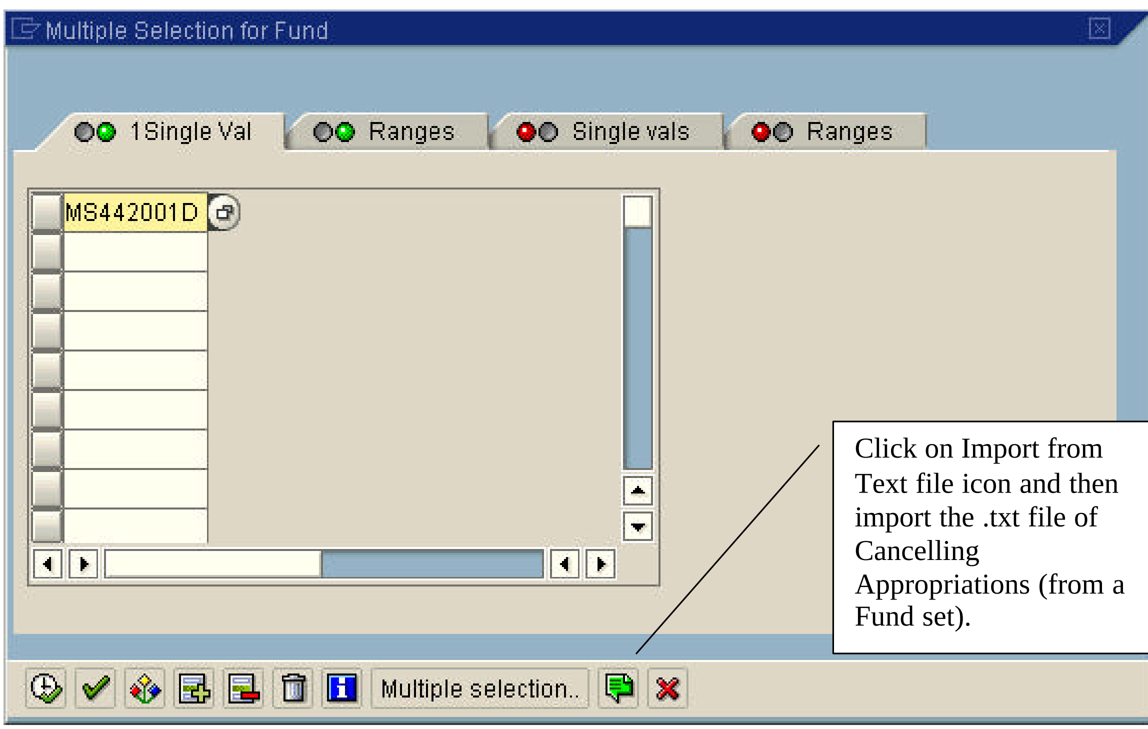
PRRPT24

1.18 Review Obligations in Appropriations to be Canceled at Year End

- Run **ZNASAST5** (Status of Funds Report). See screen print below.

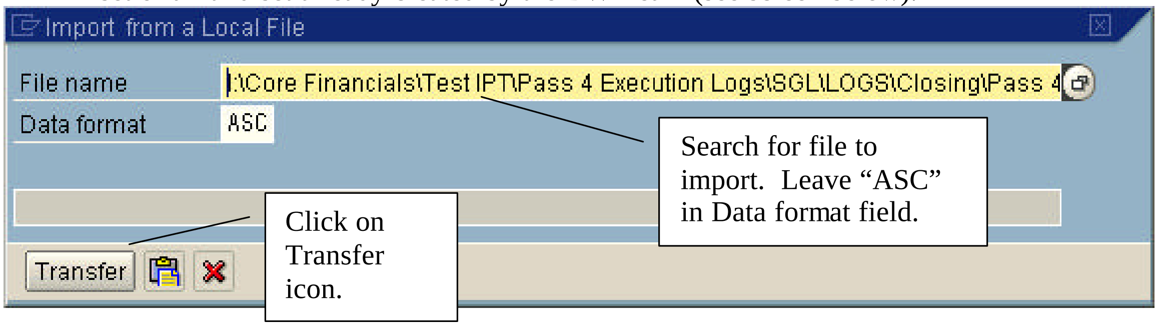


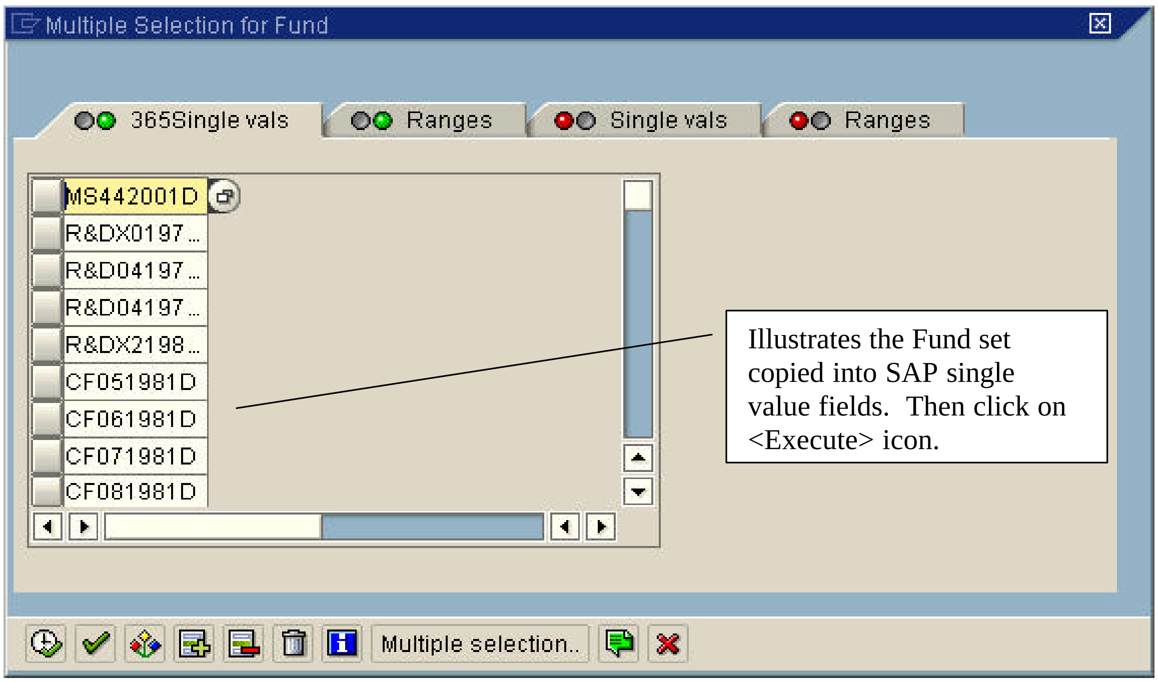
Click here to import a Fund Set (.txt file) for all Cancelling Appropriations.



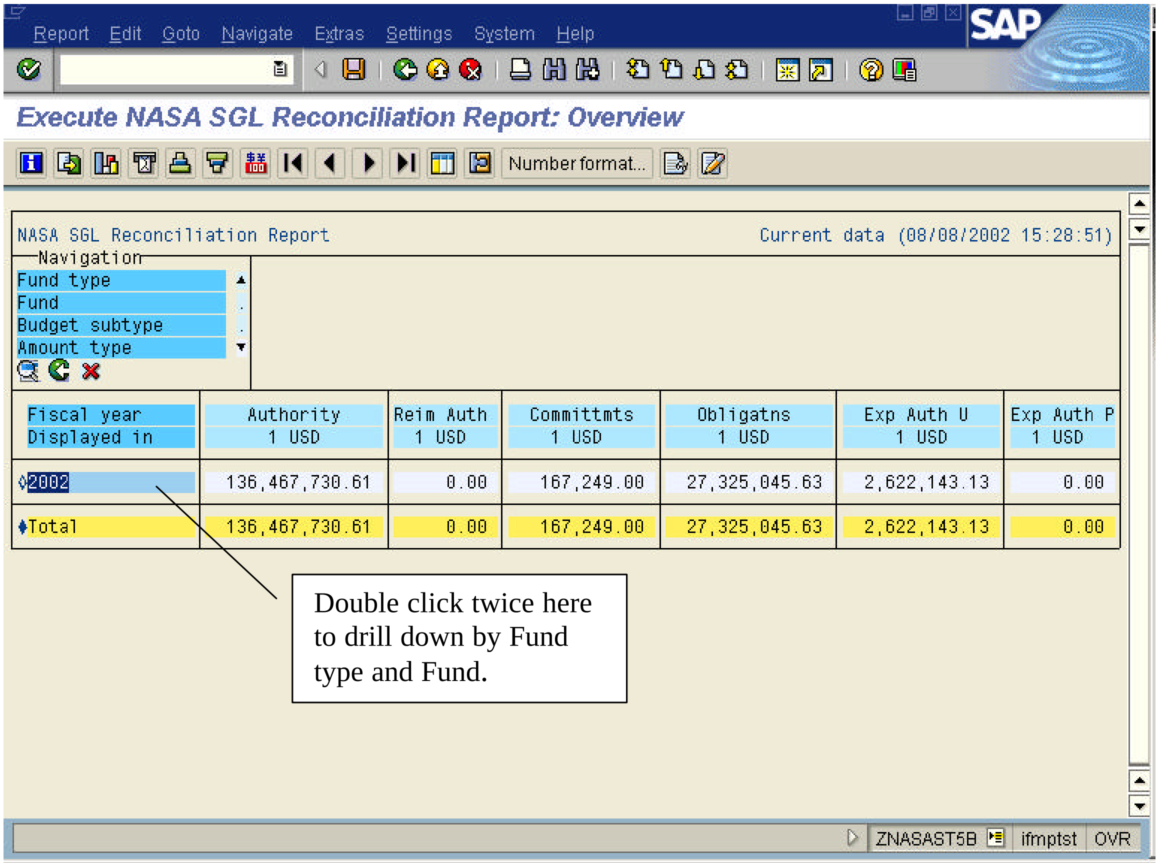
Click on Import from Text file icon and then import the .txt file of Cancelling Appropriations (from a Fund set).

- Click on <**Import from**> icon (green button on bottom tool bar) and copy in your Fund set or a Fund set already created by the BW Team (see screen below).

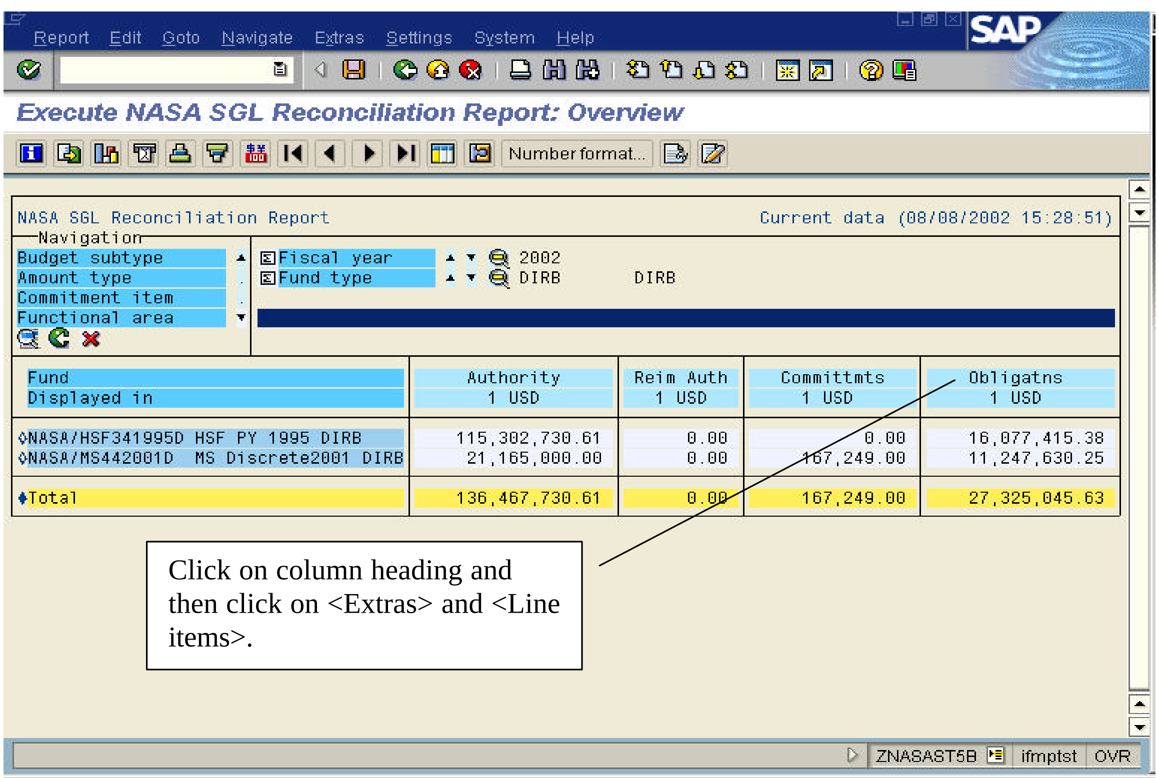




- After the Funds are copied into the SAP single-value range field, click on the <Execute> icon.
- At the next screen, click on <Execute> icon. The report in the following screen will appear.

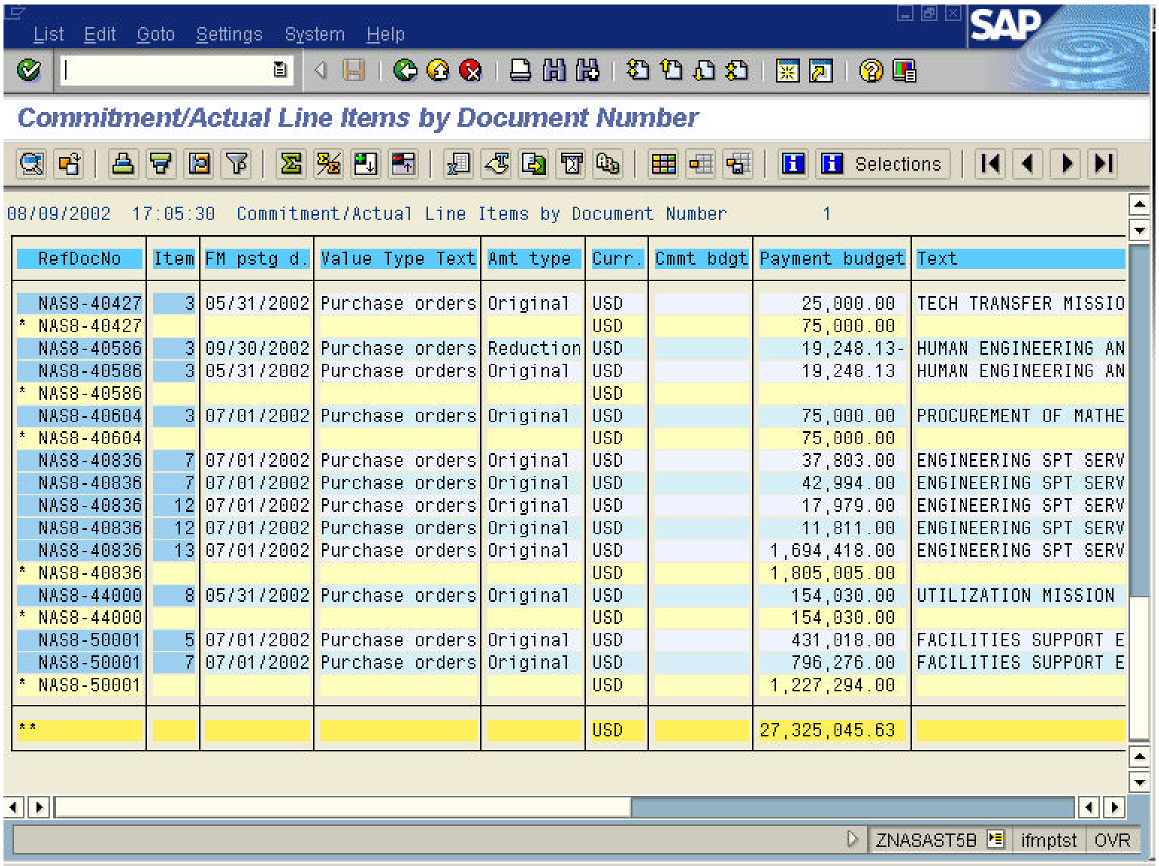


Double click twice here to drill down by Fund type and Fund.



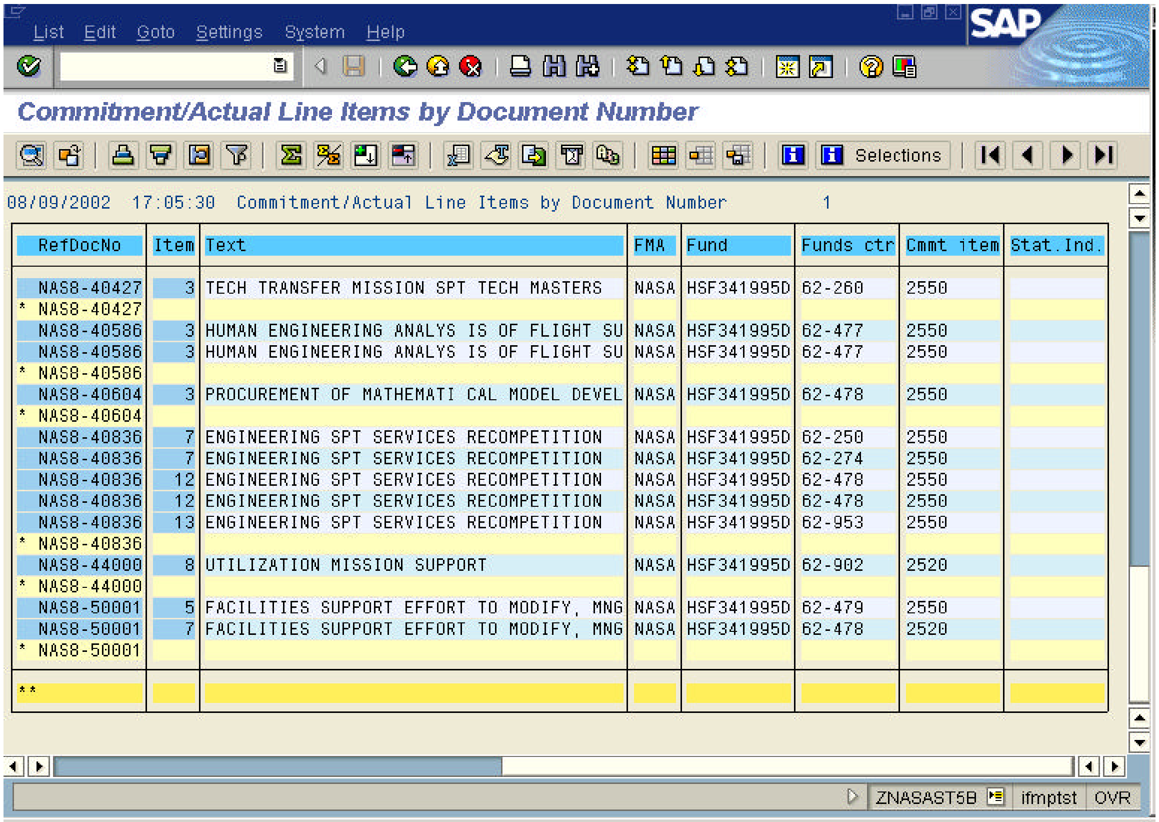
Click on column heading and then click on <Extras> and <Line items>.

- Double click as shown on above screen to display Fund type and Fund.
- Highlight the Obligation column heading, click on <Extras> and <Line Items>. This will pull up all the Purchase Requisitions that have Funds in expiring commitments.
- Obtain a subtotal by Document number by clicking on the subtotal icon and clicking on the "Reference Document Number" box. Click on the <Enter> icon.



RefDocNo	Item	FM pstg d.	Value Type Text	Amt type	Curr.	Cmmt bdgt	Payment budget	Text
NAS8-40427	3	05/31/2002	Purchase orders	Original	USD		25,000.00	TECH TRANSFER MISSIO
* NAS8-40427					USD		75,000.00	
NAS8-40586	3	09/30/2002	Purchase orders	Reduction	USD		19,248.13-	HUMAN ENGINEERING AN
NAS8-40586	3	05/31/2002	Purchase orders	Original	USD		19,248.13	HUMAN ENGINEERING AN
* NAS8-40586					USD			
NAS8-40604	3	07/01/2002	Purchase orders	Original	USD		75,000.00	PROCUREMENT OF MATHE
* NAS8-40604					USD		75,000.00	
NAS8-40836	7	07/01/2002	Purchase orders	Original	USD		37,803.00	ENGINEERING SPT SERV
NAS8-40836	7	07/01/2002	Purchase orders	Original	USD		42,994.00	ENGINEERING SPT SERV
NAS8-40836	12	07/01/2002	Purchase orders	Original	USD		17,979.00	ENGINEERING SPT SERV
NAS8-40836	12	07/01/2002	Purchase orders	Original	USD		11,811.00	ENGINEERING SPT SERV
NAS8-40836	13	07/01/2002	Purchase orders	Original	USD		1,694,418.00	ENGINEERING SPT SERV
* NAS8-40836					USD		1,805,005.00	
NAS8-44000	8	05/31/2002	Purchase orders	Original	USD		154,030.00	UTILIZATION MISSION
* NAS8-44000					USD		154,030.00	
NAS8-50001	5	07/01/2002	Purchase orders	Original	USD		431,018.00	FACILITIES SUPPORT E
NAS8-50001	7	07/01/2002	Purchase orders	Original	USD		796,276.00	FACILITIES SUPPORT E
* NAS8-50001					USD		1,227,294.00	
**					USD		27,325,045.63	

Subtotal by Reference Document Number (left side of screen).



RefDocNo	Item	Text	FMA	Fund	Funds ctr	Cmmt item	Stat.Ind.
NAS8-40427	3	TECH TRANSFER MISSION SPT TECH MASTERS	NASA	HSF341995D	62-260	2550	
* NAS8-40427							
NAS8-40586	3	HUMAN ENGINEERING ANALYS IS OF FLIGHT SU	NASA	HSF341995D	62-477	2550	
NAS8-40586	3	HUMAN ENGINEERING ANALYS IS OF FLIGHT SU	NASA	HSF341995D	62-477	2550	
* NAS8-40586							
NAS8-40604	3	PROCUREMENT OF MATHEMATI CAL MODEL DEVEL	NASA	HSF341995D	62-478	2550	
* NAS8-40604							
NAS8-40836	7	ENGINEERING SPT SERVICES RECOMPETITION	NASA	HSF341995D	62-250	2550	
NAS8-40836	7	ENGINEERING SPT SERVICES RECOMPETITION	NASA	HSF341995D	62-274	2550	
NAS8-40836	12	ENGINEERING SPT SERVICES RECOMPETITION	NASA	HSF341995D	62-478	2550	
NAS8-40836	12	ENGINEERING SPT SERVICES RECOMPETITION	NASA	HSF341995D	62-478	2550	
NAS8-40836	13	ENGINEERING SPT SERVICES RECOMPETITION	NASA	HSF341995D	62-953	2550	
* NAS8-40836							
NAS8-44000	8	UTILIZATION MISSION SUPPORT	NASA	HSF341995D	62-902	2520	
* NAS8-44000							
NAS8-50001	5	FACILITIES SUPPORT EFFORT TO MODIFY, MNG	NASA	HSF341995D	62-479	2550	
NAS8-50001	7	FACILITIES SUPPORT EFFORT TO MODIFY, MNG	NASA	HSF341995D	62-478	2520	
* NAS8-50001							
**							

Subtotal by Reference Document Number (right side of screen).

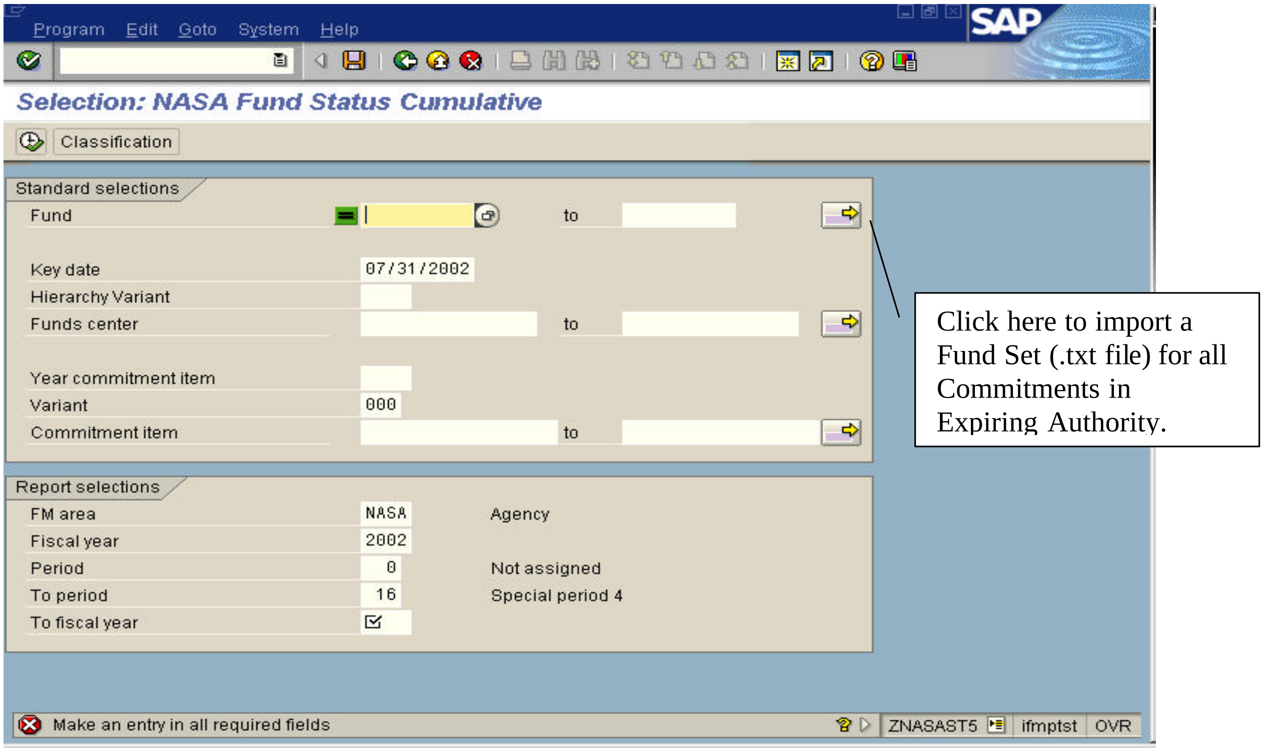
This report subtotals by Reference Document number. The user may also click on a Document number to see the original Purchase Requisition.

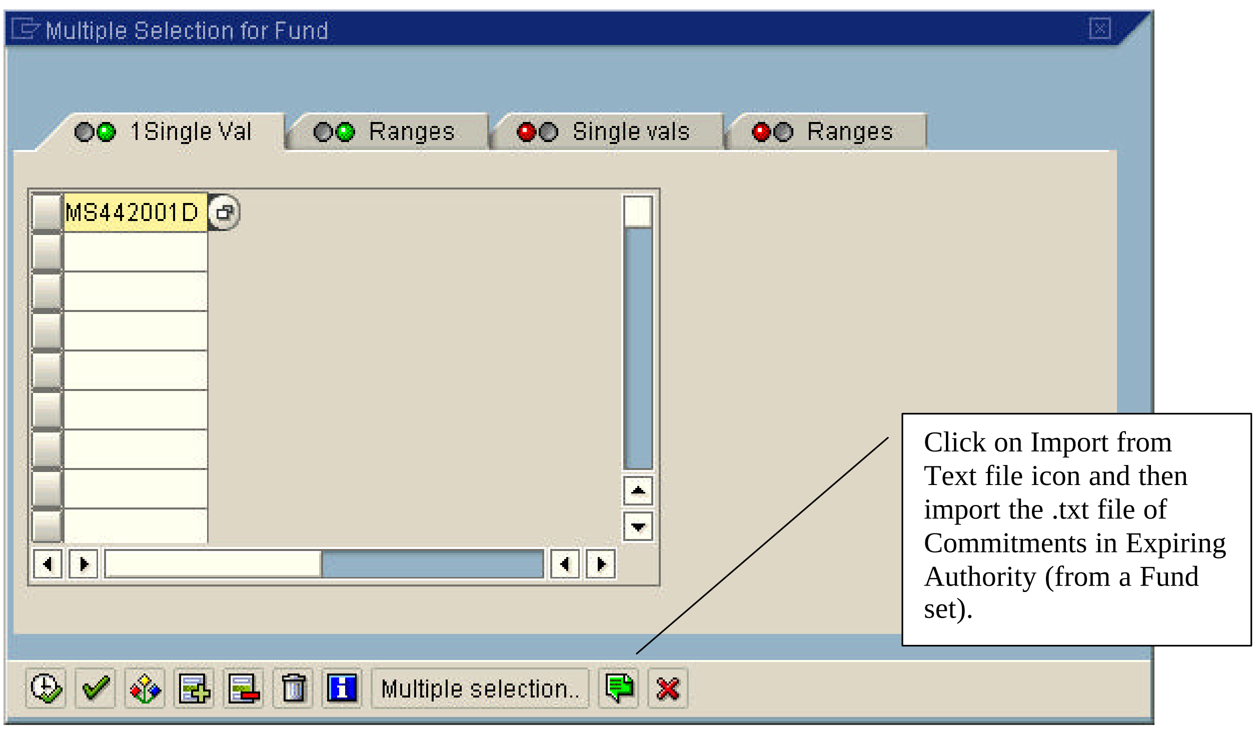
The identification of obligations in canceling appropriations needs to be completed by the prescribed deadline each fiscal year in order to comply with OMB A-11. OMB A-11 states that legitimately incurred obligations that have not been disbursed (i.e. paid) at the time the appropriation is cancelled cannot be disbursed from the canceled obligated or unobligated balances of the cancelled appropriation. After an appropriation is cancelled, and obligations or adjustments to obligations that would have been properly chargeable to that appropriation may be disbursed from an unexpired appropriation that is available for the same purpose as the closed account, provided that:

- The obligation or adjustment is not already chargeable to another unexpired account.
- Payment of obligations against canceled appropriations from unexpired appropriations is limited to one percent of an unexpired appropriation. No more than one percent of an unexpired appropriation may be used to pay any combination of canceled obligations. This is a cumulative limit. It applies to one percent of the annual appropriation (not total budgetary resources) for annual accounts and to unexpired appropriations for multi-year accounts.

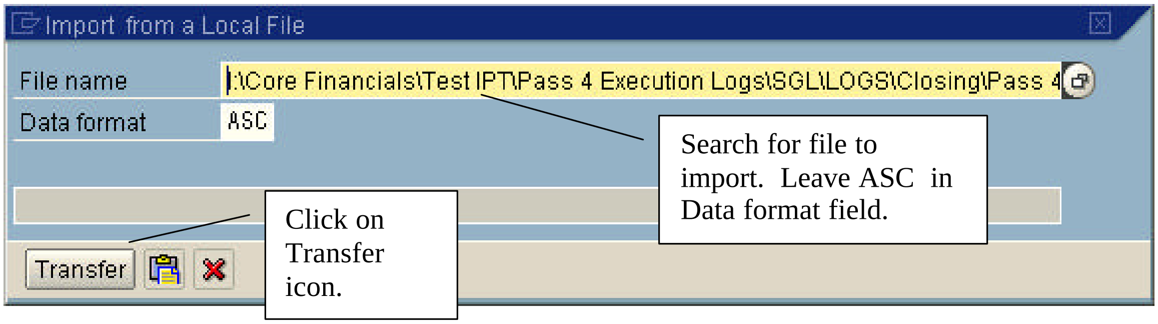
1.19 Review Commitments in Expiring Authority

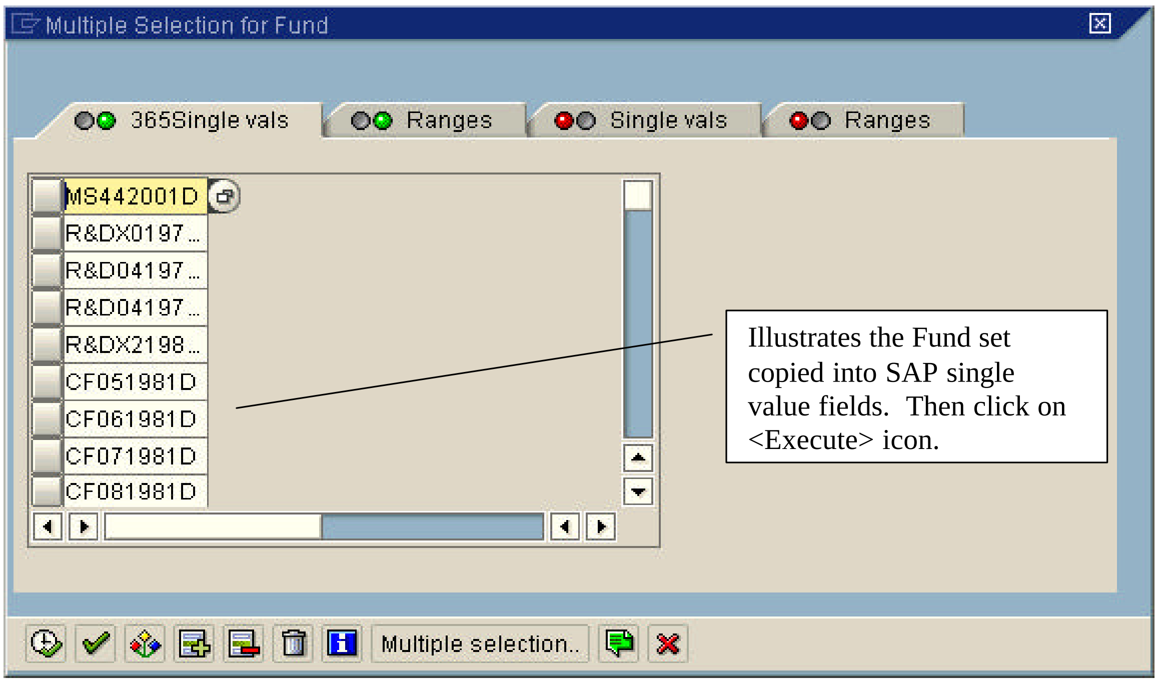
- Run **ZNASAST5** (Status of Funds Report). See screen print below.



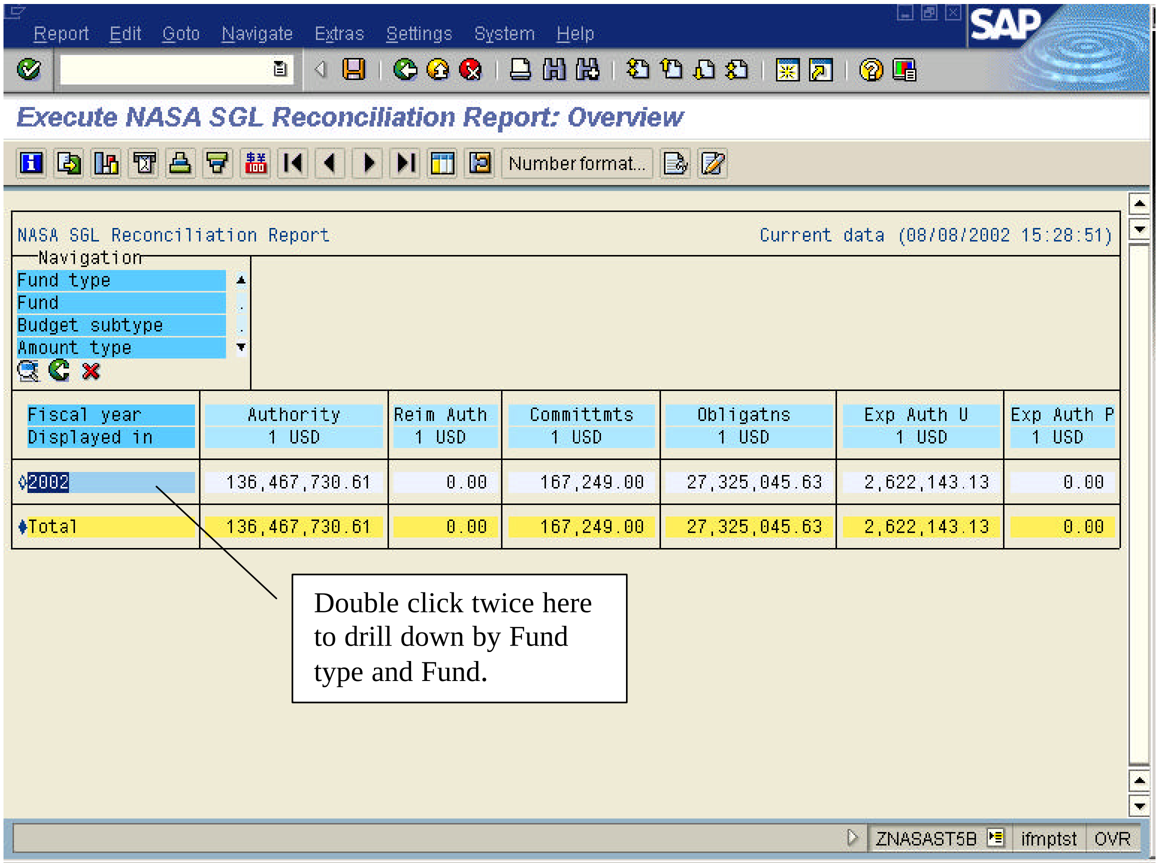


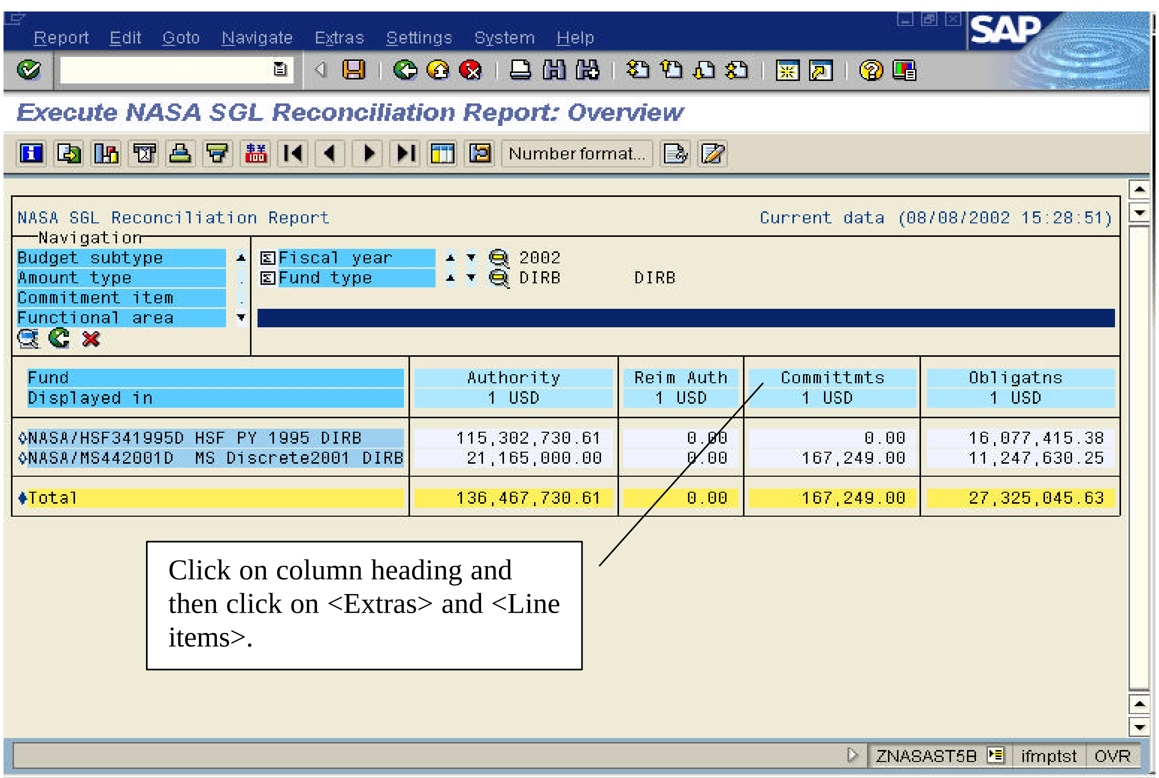
- Click on <**Import from**> icon (green button on bottom tool bar) and copy in your Fund set or a Fund set already created by the BW Team (see screen below).



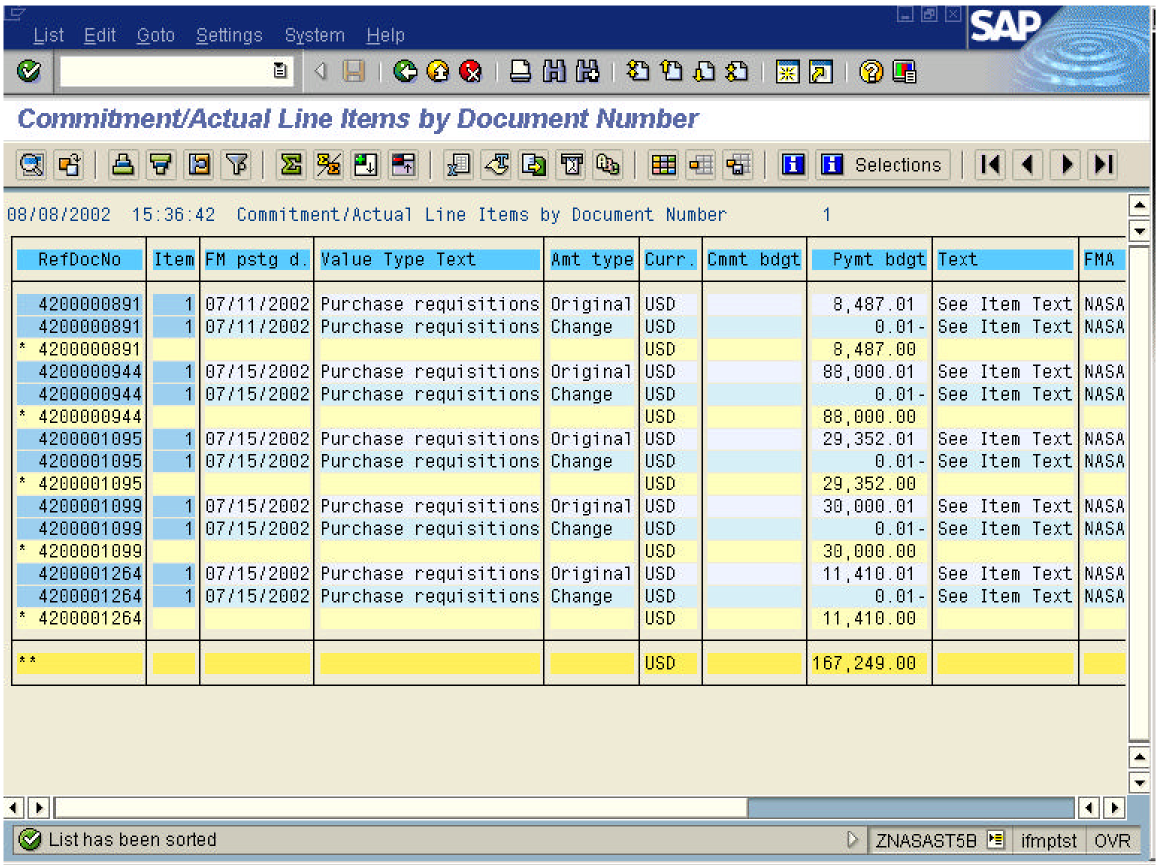


- After the Funds are copied into the SAP single-value range field, click on the **<Execute>** icon.
- At the next screen, click on **<Execute>** icon. The report in the following screen will appear.


Report Edit Goto Navigate Extras Settings System Help
SAP
Execute NASA SGL Reconciliation Report: Overview
Number format...
NASA SGL Reconciliation Report
Current data (08/08/2002 15:28:51)
Navigation
Fund type
Fund
Budget subtype
Amount type
Fiscal year
Displayed in
Authority 1 USD
Reim Auth 1 USD
Committmts 1 USD
Obligatns 1 USD
Exp Auth U 1 USD
Exp Auth P 1 USD
2002 136,467,730.61 0.00 167,249.00 27,325,045.63 2,622,143.13 0.00
Total 136,467,730.61 0.00 167,249.00 27,325,045.63 2,622,143.13 0.00
Double click twice here to drill down by Fund type and Fund.
ZNASAST5B ifmptst OVR


Report Edit Goto Navigate Extras Settings System Help
SAP
Execute NASA SGL Reconciliation Report: Overview
Number format...
NASA SGL Reconciliation Report
Current data (08/08/2002 15:28:51)
Navigation
Budget subtype
Amount type
Commitment item
Functional area
Fiscal year 2002
Fund type DIRB DIRB
Fund
Displayed in
Authority 1 USD
Reim Auth 1 USD
Committmts 1 USD
Obligatns 1 USD
NASA/HSF341995D HSF PY 1995 DIRB 115,302,730.61 0.00 0.00 16,077,415.38
NASA/MS442001D MS Discrete2001 DIRB 21,165,000.00 0.00 167,249.00 11,247,630.25
Total 136,467,730.61 0.00 167,249.00 27,325,045.63
Click on column heading and then click on <Extras> and <Line items>.
ZNASAST5B ifmptst OVR

- Double click as shown on above screen to display Fund type and Fund.
- Highlight the Commitment column heading, click on <**Extras**> and <**Line Items**>. This will pull up all the Purchase Requisitions that have Funds in expiring commitments.
- Obtain a subtotal by Document number by clicking on the subtotal icon and clicking on the "Reference Document Number" box. Click on the **<Enter>** icon.



RefDocNo	Item	FM pstg d.	Value Type Text	Amt type	Curr.	Cmmt bdgt	Pymt bdgt	Text	FMA
4200000891	1	07/11/2002	Purchase requisitions	Original	USD		8,487.01	See Item Text	NASA
4200000891	1	07/11/2002	Purchase requisitions	Change	USD		0.01-	See Item Text	NASA
* 4200000891					USD		8,487.00		
4200000944	1	07/15/2002	Purchase requisitions	Original	USD		88,000.01	See Item Text	NASA
4200000944	1	07/15/2002	Purchase requisitions	Change	USD		0.01-	See Item Text	NASA
* 4200000944					USD		88,000.00		
4200001095	1	07/15/2002	Purchase requisitions	Original	USD		29,352.01	See Item Text	NASA
4200001095	1	07/15/2002	Purchase requisitions	Change	USD		0.01-	See Item Text	NASA
* 4200001095					USD		29,352.00		
4200001099	1	07/15/2002	Purchase requisitions	Original	USD		30,000.01	See Item Text	NASA
4200001099	1	07/15/2002	Purchase requisitions	Change	USD		0.01-	See Item Text	NASA
* 4200001099					USD		30,000.00		
4200001264	1	07/15/2002	Purchase requisitions	Original	USD		11,410.01	See Item Text	NASA
4200001264	1	07/15/2002	Purchase requisitions	Change	USD		0.01-	See Item Text	NASA
* 4200001264					USD		11,410.00		
**					USD		167,249.00		

Subtotal by Reference Document Number.

This report subtotals by Reference Document number. The user may also click on a Document number to see the original Purchase Requisition.

THE IDENTIFICATION OF EXPIRING COMMITMENTS NEEDS TO BE COMPLETED BY THE PRESCRIBED DEADLINE EACH FISCAL YEAR IN ORDER TO PROVIDE NOTIFICATION TO PROJECT MANAGERS TO OBLIGATE THE EXPIRING COMMITMENTS.

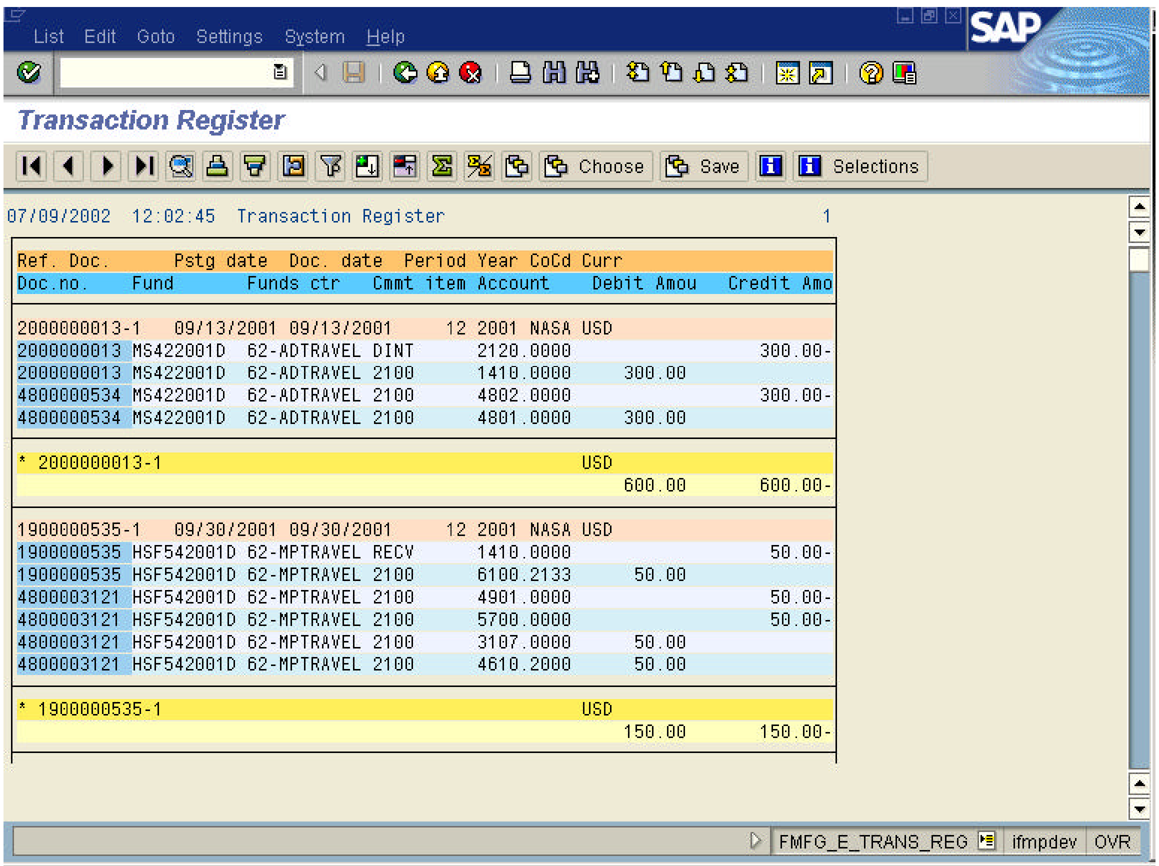
1.19.1 Reconcile Outstanding Advances (Direct Funds)

This activity is performed prior to year-end to verify that the balance in SGL Account 1410.0000 represents the total outstanding advances for which a final settlement voucher/invoice has not been processed. If a final settlement voucher/invoice has been processed and an advance remains outstanding, then the advance should have been reclassified as an accounts receivable.

Procedures:

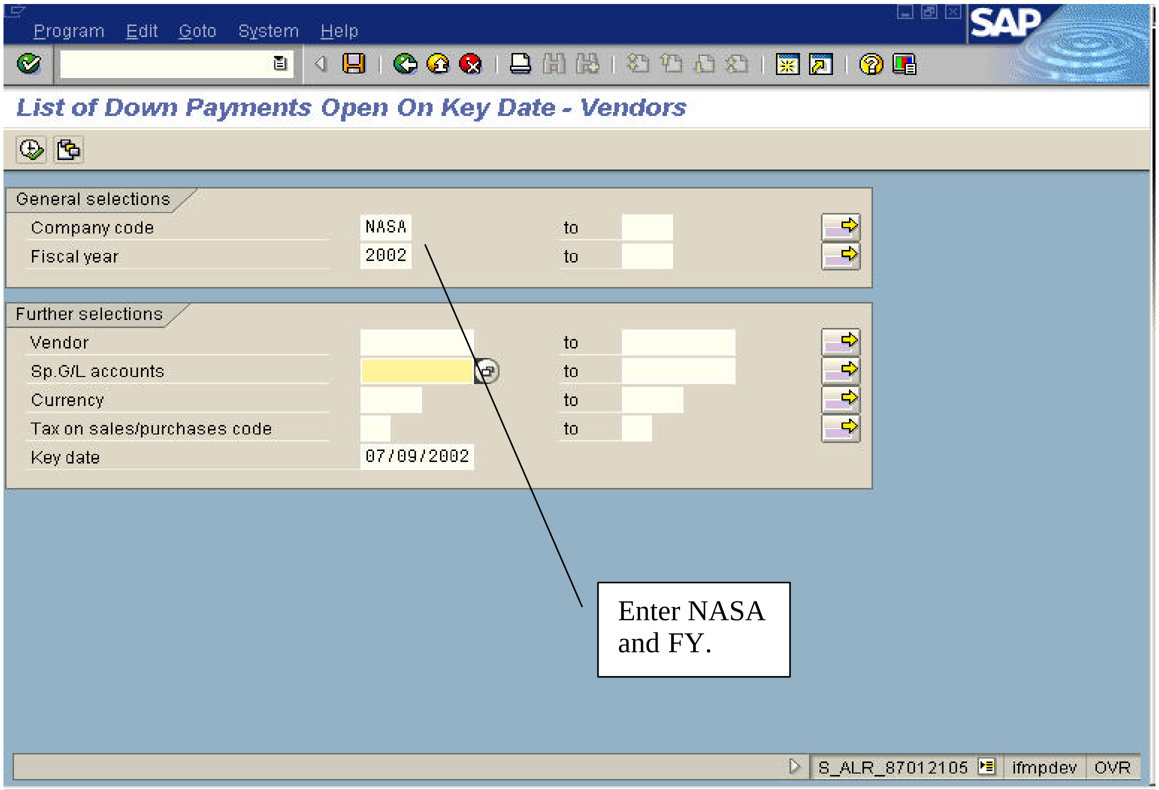
- Obtain a detailed list of outstanding advances.

1. At the SAP Easy Access screen, enter **FMFG_E_TRANS_REG** (Transaction Register) in command field.
2. Click on the Dynamic Selection icon (or Control + F1) and select the last Document number in the display box. The Dynamic Selection icon is the red/green/blue stripped icon in the tool bar.
3. Select <**SGL Account**> and enter 1410.0000. This will give a list of all advances by Doc. Number as shown in the following screen.
4. Rerun report. Click on the Dynamic Selection icon and select Document Type **ZE** to query for only Travel Advances.

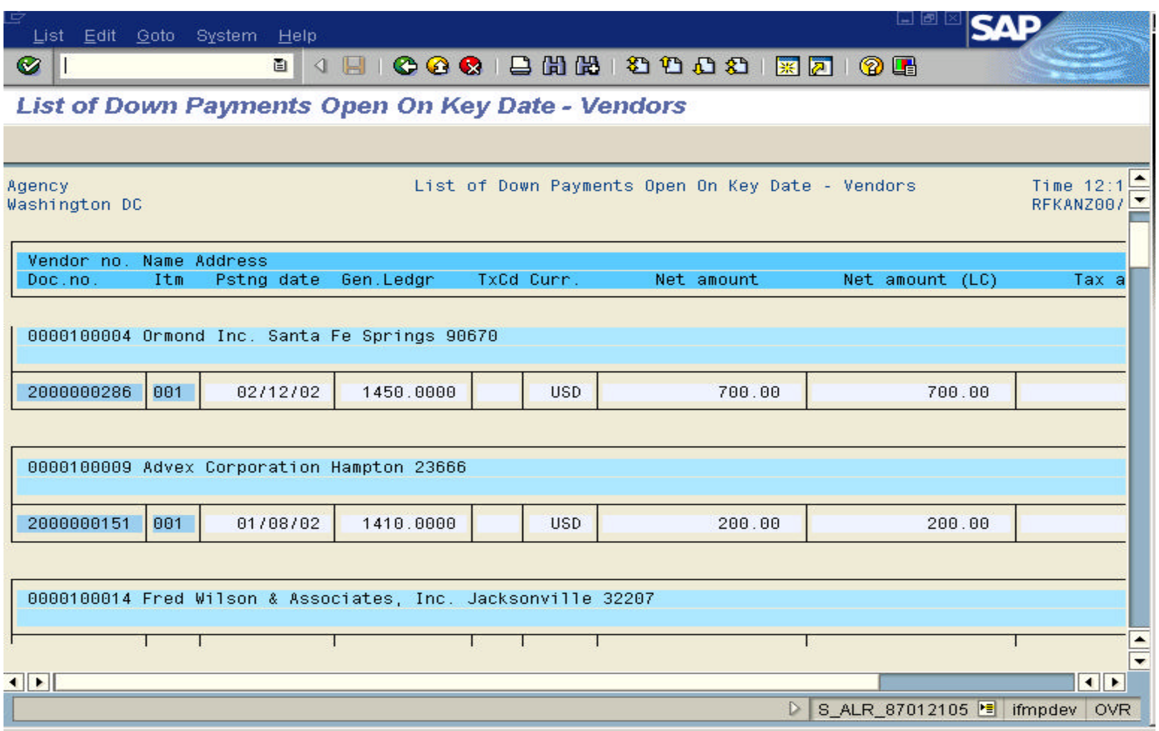


Sample results from searching by SGL account 1410.

5. Another option is to use **S_ALR_87012105** (List of Down Payments Open on Key Date). This report allows you to sort outstanding advances (non travel advances) by vendor.



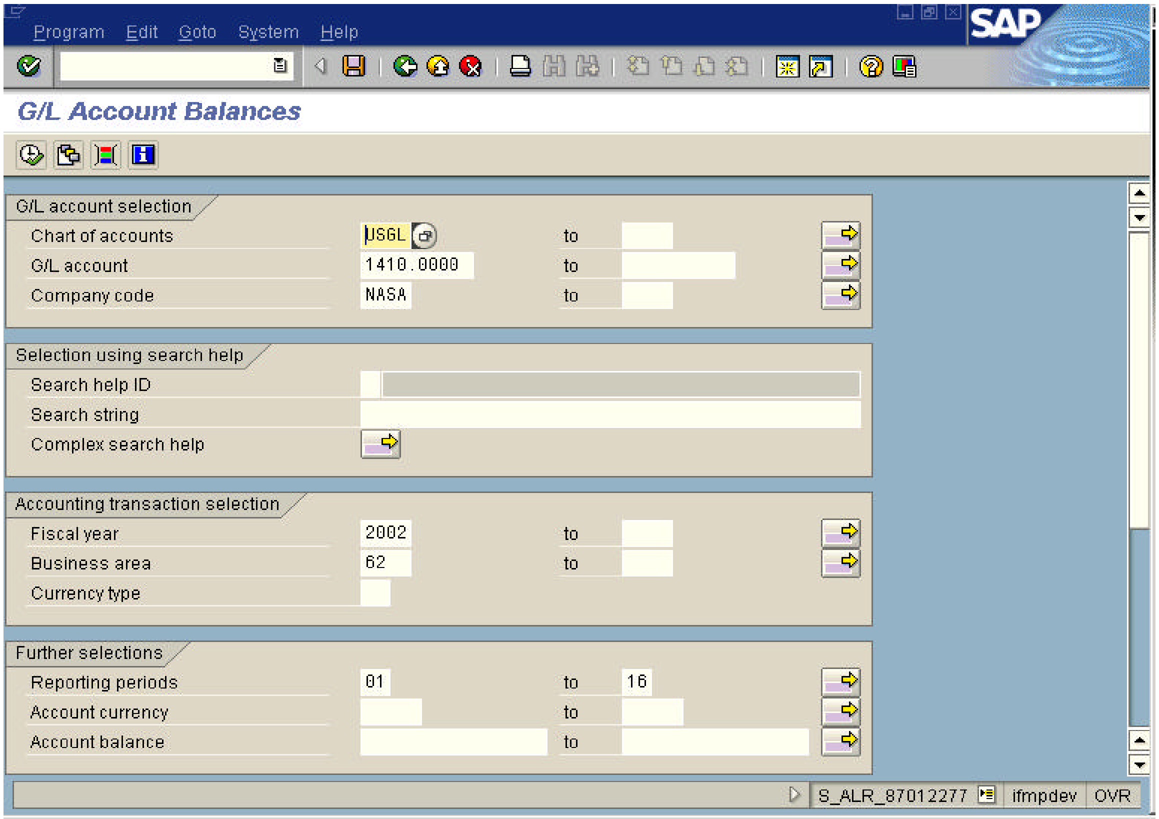
S_ALR_87012105

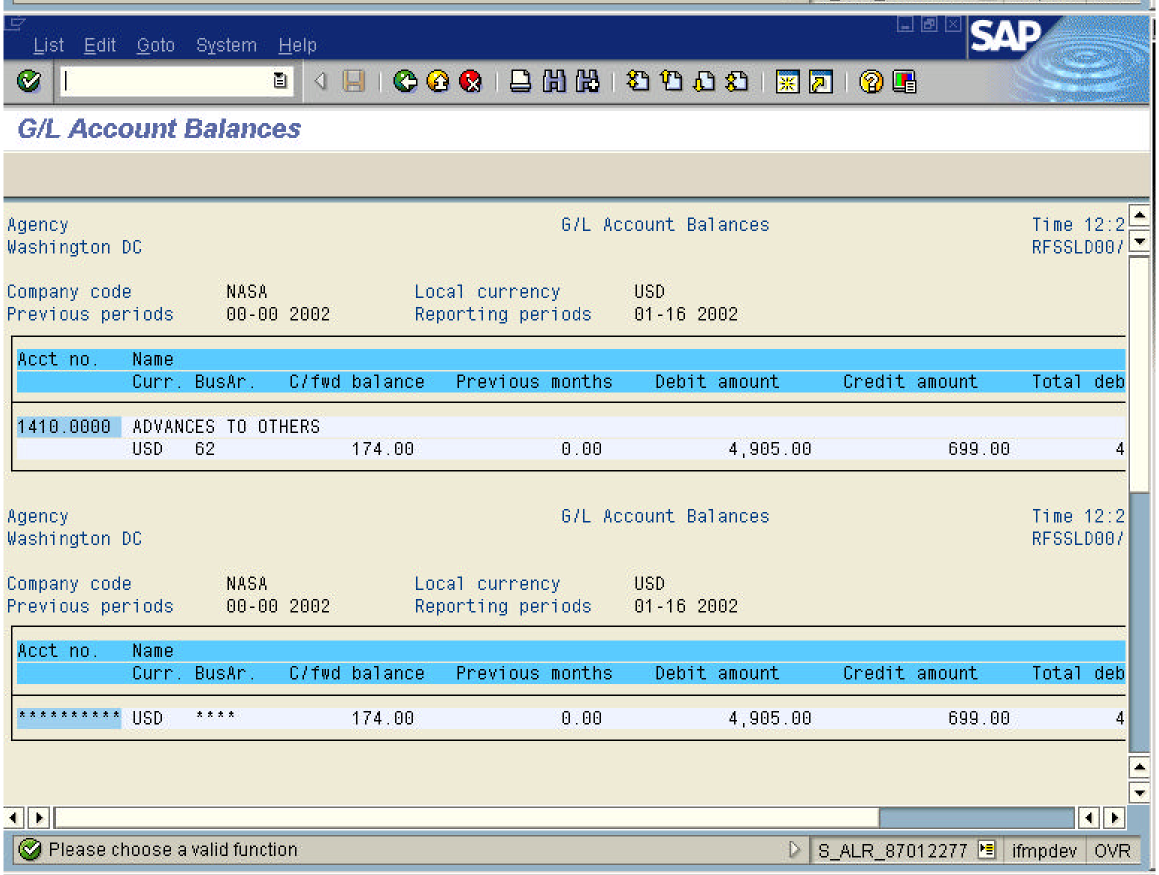


Sample results of S_ALR_8012105

6. Another option is to use **S_ALR_87012277** (SGL Account Balances). This report allows you to view Advances to Others by Business Area (62).

FMM 9___ Periodic Monitoring Controls Performed by Centers





- Accounts Payable will prepare a manual journal voucher at month end to adjust advances.

1.20 Review Unfilled Customer Orders in Expiring Funds

This may be performed by Reimbursable and/or Accounts Payable at year end.

Using BW Report, **PRRPT27**, Unfilled Customer Orders in Expiring Funds, per definition by Treasury, the total amount of unearned reimbursable orders accepted with or without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public.

Accounting Operations will identify the Unfilled Obligations and contact the Program Managers who have reimbursable funds that will be expiring.

No action is required at the time the appropriation expires, as this represents obligated funds in anticipation of completing the goods and/or services contracted. Action will be required at the time the appropriation is to be cancelled, however.

1.21 Compare Beginning Balances to Ending Balances

The SGL group is responsible for comparing the ending balances for Period 16 (prior fiscal year) with the beginning balances for Period 1 (current fiscal year) in FI and FM modules. For FM verify by Fund using the status of funds report, and For FI verify by SGL Account use the trial balance.

Procedures:

- To verify Fund balances between Period 16 and Period 1, use the Status of Funds Report (ZNASAST5). Select a Fund and Business Area, and then click on the **<Execute>** icon.

- To verify beginning and ending balances by SGL Account, use the Trial Balance (S_KI4_380000325).

If all ending balances from the previous fiscal year do not equal beginning balances from the current fiscal year, notify the BFB External Reporting Team.

Appendix I: Signatory Page

National Aeronautics and Space Administration
Certification of Procedure Performance and Review
{Name of Entity}

Instructions:	*This form must be completed for each procedure (e.g., review, reconciliation, analysis, comparison, etc.), attached to the procedure, and retained for audit purposes.*

Descriptive Title of Procedure	Period

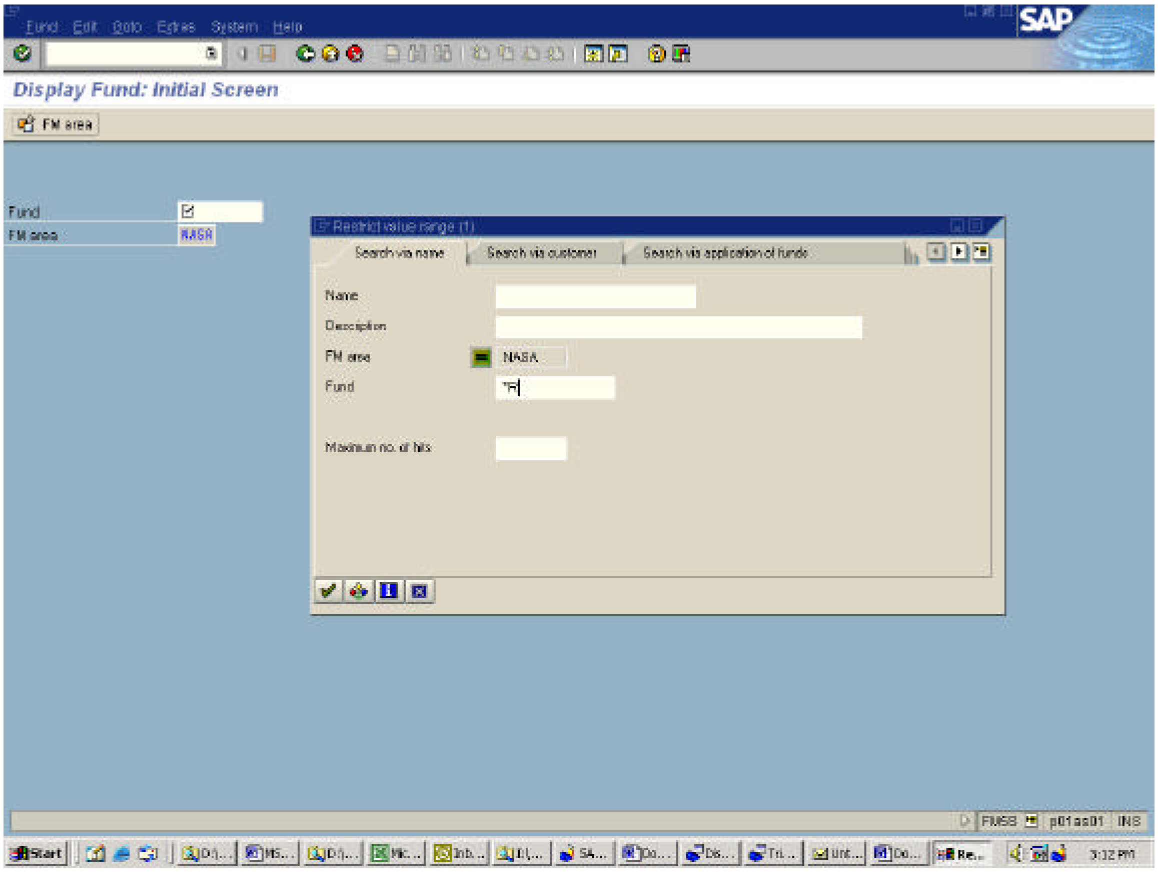
Preparer's Section		
I certify that the procedure above has been performed in accordance with prescribed agency and center guidelines including proper source documentation. The performance of required procedures has revealed the following: No exceptions Exceptions which are noted below and as item ___ in the corrective action plan		
Preparer Name	***Preparer Signature***	**Date Prepared**

Reviewer's Section		
I have reviewed the above procedure and concur with Preparer's findings and suggested corrective actions.		
Reviewer Name	***Reviewer Signature***	**Date Reviewed**

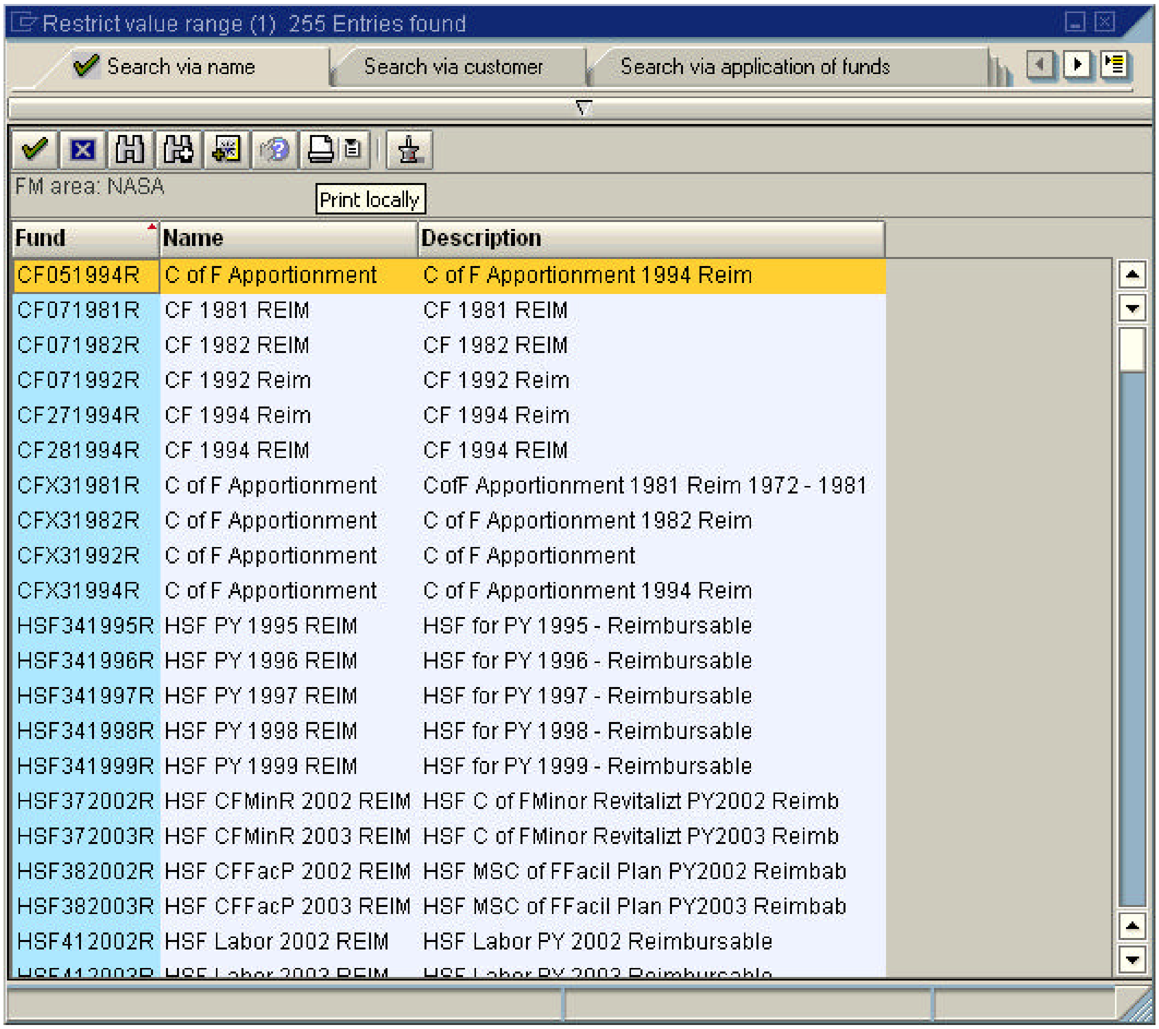
Description of Exceptions including Amount

Appendix II: Generating a Report with Reimbursable Funds Only

1. Enter transaction code **FM5S**

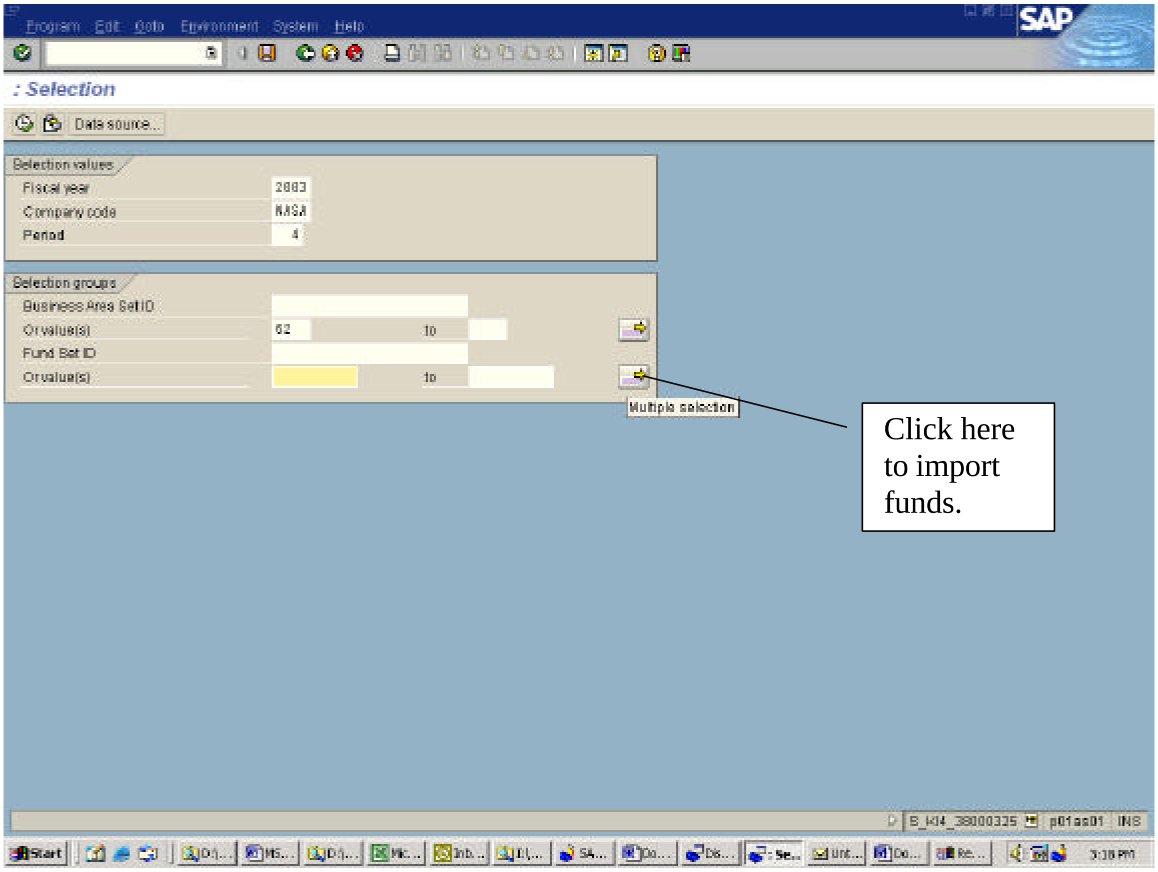


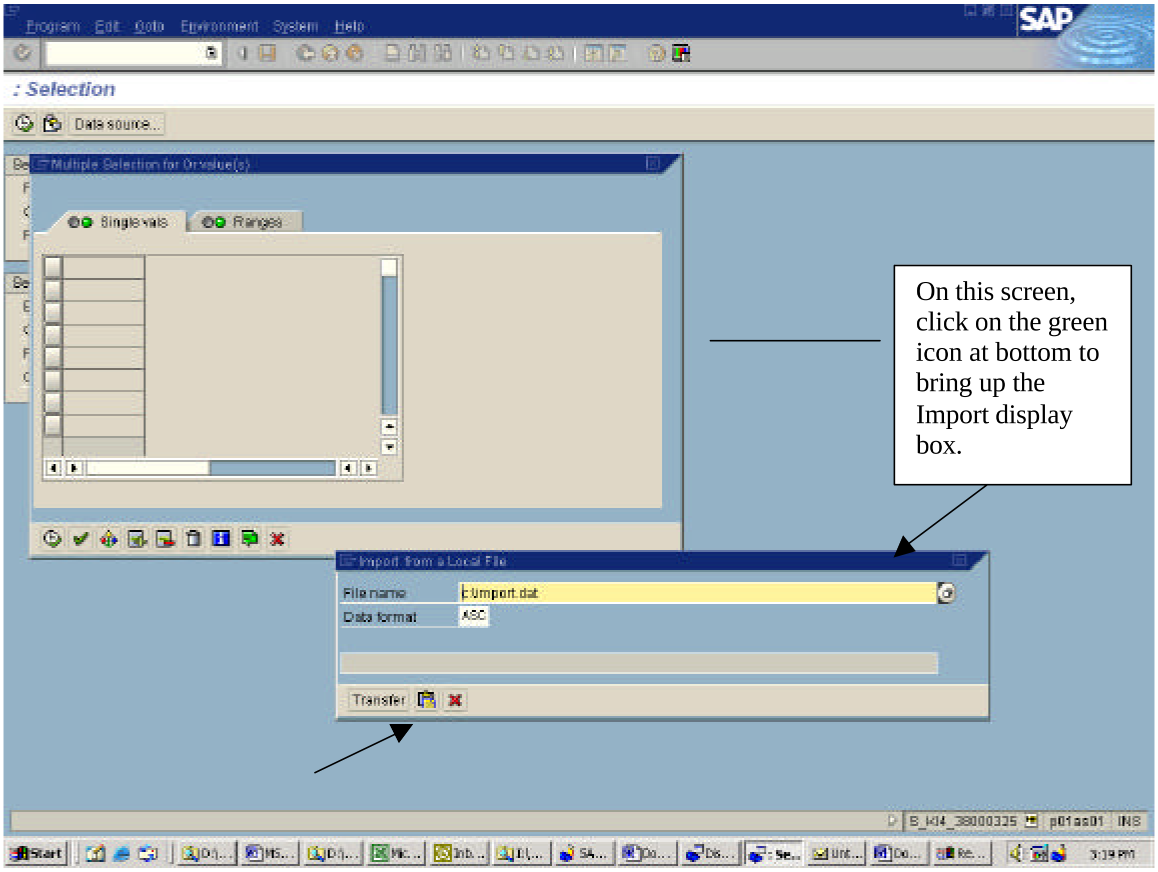
- Click on the multiple selection circle at right of the Fund line. This will bring up the pop-up window shown above.
- Enter *R in the Fund field. Make sure the "Maximum no. of hits" field is empty.
- Click the green check mark.
- The following screen will appear.



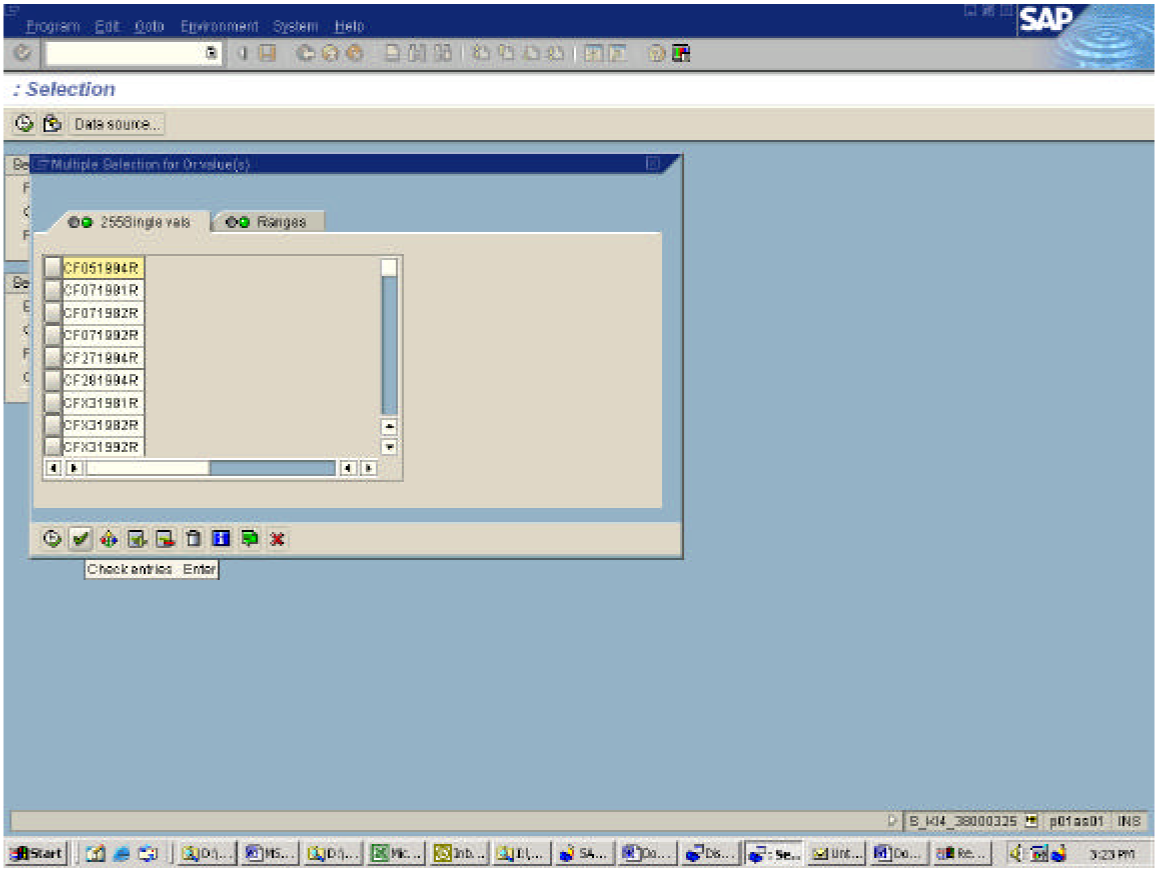
- Click on the first Fund in the Fund column. Then hit the **<Ctrl> key + Y**.
- Scroll down to the end of the list. Then hit the **<Ctrl> key + C**.
- This copies the list of funds you requested to the SAP clipboard.

Open up a new session to run your report. Type in the t-code for the report you want to generate.


Program Edit Goto Environment System Help
SAP
: Selection
Data source...
Selection values
Fiscal year
2003
Company code
NASA
Period
4
Selection groups
Business Area Set ID
Or value(s)
62
to
Fund Set ID
Or value(s)
to
Multiple selection
Click here to import funds.



- Click on the green “Texas” (Import from text file) icon. This will bring up the Import Local File display box.
- Click on the clipboard icon at bottom of display window.
- This will copy the list of selected funds into your report query as shown below.



Trial Balance selection with just Reimbursable Funds.

- Click execute to exit window. Click execute again to generate report.

Appendix III: T-Codes and Associated Ledger

SPL LEDGER	FUNDS MANAGEMENT
GR55	ZNASAST5
ZRFFMFG_FMUSFGA	ZNASAST5B
FMFG_E_TRANS_REG	ZNASAR
S_KI4_38000323	ZNASANR
S_KI4_38000325	S_KI4_38000337
FMFG_E_SF224	S_KI4_38000338
ZFI_ACCT_BAL_EX_RPT	ME23N

Appendix IV: SAP Menu Paths for SGL Transaction Codes and Reports

Note: These transaction codes can by typed in the Command Field in SAP. Frequently used transaction codes can be added to the user's favorites.

Menu path for **FMFG_E_TRANS_REG** (Transaction Register)

- Accounting
- Financial Accounting
- Funds Management
- Information Systems
- Additional Functions: USA Government
- Federal Government
- Miscellaneous
- Transaction Register

Menu path for **FMRP_RFFMEP1OX** (Commitments: Line Items by Doc. Number)

- Accounting
- Financial Accounting
- Funds Management
- Information Systems
- Line Items
- Commitments/Actuals

Menu path for **ME23N** (Display Purchase Order)

- Logistics
- Materials Management
- Purchasing
- Purchase Order
- Display

Menu path for **MRBR** (Release Blocked Invoices)

- Logistics
- Materials Management
- Logistics Invoice Verification
- Further Processing
- Release Blocked Invoices

- List of Downpayments Open on Key Date – Customers

Menu path for **S_KIR_38000323** (Trial Balance by Fund at SGL Account Level)

- Accounting
- Financial Accounting
- Funds Management
- Information System

- Additional Functions: USA Government
- Federal Government
- Miscellaneous
- Trial Balance by Fund at SGL Account Level

Menu path for **S_KIR_38000325** (Trial Balance by Fund at Full Account Level)
- Accounting
- Financial Accounting
- Fund Management
- Information System
- Additional Functions: USA Government
- Federal Government
- Miscellaneous
- **S_KI4_38000325 –** Trial Balance by Fund at Full Account Level

Menu path for **SM37** (Batch Input: Session Overview)
- Logistics
- Productions
- SOP
- Planning
- Mass Processing
- SM37 – Job Overview

Menu path for **XK03** (Display Vendor: Initial Screen)
- Logistics
- Materials Management
- Purchasing
- Master Data
- Subsequent Settlement
- Vendor Rebate Arrangements
- Environment
- Vendor
- Edit Vendors
- Vendor
- Display
- XK03

Business Warehouse (BW) Reports:

BERPT12 – Expiring Funds Balance
GENRPT2 – Analysis of Work in Progress
GENRPT15 – Cost Over Obligations Report
PRRPT30 – Status of PR's, FY Amounts

<u>Transaction Codes without a Menu Path in SAP:</u>

- **ZFI_ACCT_BAL_EX_RPT** (Account Balance Exception Report)
- **ZFI_CST_DISBURSE_RPT** (Report on Contractual R&D Services)
- **ZMM_PUR_DOCSTAT** (Purchasing Documents per Material Group)
- **ZMM_PUR_Workflow** (Workflow Document Tracking)
- **ZNASAST5** (NASA Fund Status Cumulative)
- **ZNASAST5B** (NASA Funds Status – Unliquidated View)

Appendix V: Terms and Acronyms

ABAP
Advanced Business Application Programming. It is the programming language in which SAP is coded.

Account Assignment Template
Account Assignment templates are created by users to post transactions frequently used to SAP. After creation, the template is given a user-specified name. Dollar amounts or other attributes can be changed as needed.

Adjusted Trial Balance (ATB)
A list of general ledger accounts and the corresponding balances (including adjustments) as of a specific date. The total debit balances must equal the total credit balances. In reference to FACTS (I and II) reporting, the adjusted trial balance includes USSGL attributes and the USSGL account balances should reflect pre-closing adjusting entries.

Allocation
The amount of budget authority transferred from one agency, bureau, or account that is a transfer Appropriation Account to carry out the purposes of the Parent Appropriation.

Allotment
Authority delegated by the head or other authorized employee authorizing employees to incur obligations within a specified amount, pursuant to OMB apportionment or reapportionment action or other statutory authority making funds available for obligation. Each agency makes allotments pursuant to specific procedures it established within the general requirements stated in OMB Circular A-11. The amount allotted by an Agency cannot exceed the amount apportioned by OMB.

Application of Fund
Treasury Fund Symbol. NASA Appropriation symbol.

Apportionment
A distribution made by OMB of amounts available for obligation, authorized by an Appropriation and out of a Fund Account, into amounts available for specified time periods, activities, projects, objects, or combinations thereof. The amounts so apportioned limit the obligations that may be incurred.

Appropriation
New obligational authority. (1) The authority to obligate the government to make future payment for goods and services, and to make such payments from the Treasury. (2) The numeric and/or alphanumeric character assigned by Treasury to an account used to identify an agency's account with the Treasury Department. The availability of the Fund for expenditure and the source of the receipts are indicated by the symbol. For example, 8020110 – 80 denotes a National Aeronautics and Space Administration account, 2 denotes that it is a one-year appropriation available for obligations for one year, and the last four digits (0110) indicate that it is part of NASA's Science Aeronautics and Technology Appropriation.

Asset
Tangible or intangible items owned by the Federal government which have economic benefits that can be obtained or controlled by a Federal government entity. USSGL asset accounts are in the 1000 series and have a normal debit balance.

ATB Code (Adjusted Trial Balance Code)
Consists of a department, bureau, and Treasury appropriation/Fund group. This is a unique identifier code for a record in the Master Appropriation File used to report FACTS I. For example, if a record has a department ID of 12, a bureau ID of 16, and a Fund group ID of 1118, the ATB Code is 12161118.

Balance Sheet
A report on the operating assets and liabilities related to the delivery of goods and services by government reporting entities. The balance sheet presents, as of a specific time, amounts of future economic benefits owned or managed by the reporting entity exclusive of items subject to stewardship reporting (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position).

Budget Authority (BA)
The authority provided by law to incur financial obligations that will result in outlays. Specific forms of budget authority include appropriations, borrowing authority, contract authority, and spending authority from offsetting collections. Budget authority may be classified by its duration: One-Year (annual) Authority, Multiple-Year Authority, or No-Year Authority, by the timing of the legislation providing the authority (Current Authority or Permanent Authority, by the manner of determining the amount available (Definite Authority or Indefinite Authority), or by its availability for new obligations.

Budgetary Accounts

Accounts that reflect changes in the status of an Agency's budgetary resources. Budgetary accounting tracks and controls budgetary resources and the status of those resources. All USSGL accounts in the 4000 series are budgetary accounts. These accounts cannot be posted manually in the SAP system; they are automatically generated in the Special Ledger module based upon the proprietary accounts being posted.

Business Area
Business Area is the same as a NASA Center. It is a legally independent organizational unit within a client for which internal reporting balance sheets can be created.

Business Warehouse (B/W)
The data stored in a separate database from SAP used to generate various process reports and inception-to-date reports.

Cancelled Appropriation
An appropriation account whose balance has been closed. An account available for a definite period (fixed appropriation account) is cancelled five fiscal years after the period of availability for obligation ends. The terms cancelled appropriation and closed account are synonymous.

CA$HLINK
A Treasury system used to manage and monitor the collection of Government revenues and report the balances to Federal agencies. It is an electronic network that connects Federal Agencies, commercial banks, the Fed banks, and the Treasury Department Fund managers together.

Chargeback
A transaction reversed by a bank due to incomplete transaction information or inappropriate handling as prescribed in the Master Agreement.

Chart of Accounts
The list of general ledger account numbers that subdivide basic accounting equations, with associated titles and definitions, used by an entity for posting to its general ledger. The SGL Chart of Accounts includes the following series: 1000 – Assets; 2000 – Liabilities; 3000 – Net Position; 4000 – Budget Resources & Status; 5000 – Revenues & Financing Sources; 6000 – Expenses; 7000 – Gains and Losses; and 9000 – Memos.

Clearing Accounts
These accounts temporarily hold general or special trust Fund collections and disbursements. Agencies use these accounts pending clearance to the applicable receipt or expenditure account in the budget. A fiscal year “F” preceding the last four digits of the Fund symbol identifies a clearing account.

Closed Account
An appropriation account whose balance has been cancelled. An account available for a definite period (fixed appropriation account) is cancelled five fiscal years after the period of availability for obligation ends. The terms cancelled appropriation and closed account are synonymous.

Collection
The transfer of monies from one source to another for the payment of goods and/or services.

Commitment
An administrative reservation of an allotment or of other funds in anticipation of an obligation. The amount of allotment or lower level authority committed in anticipation of an obligation.

Commitment Item
A commitment item is the same as the object classification. It is the key link between the FI (Financial) and BE (Budget) modules in SAP, and derives how the budget is updated in SAP. The Functional Area is generally derived from the commitment item. Examples of commitment items include: 1000 (Labor), 2000 (Travel), 2520 (Other Services), 3100 (Equipment), 4300 (Interest and Dividends).

Company Code
Always “NASA” within SAP.

Cost
The cash value of the resources allocated to a particular program or project. It includes direct costs and indirect costs.

Cost Center
A logical grouping of one or more related activities and/or organizational units into a common pool for the purpose of identifying the cost incurred for performing all of those activities.

Cost Center Groups
Groups created of multiple project cost Centers in SAP to capture information by Performing Organization.

Cumulative Results of Operations
The net results of operations since inception plus the cumulative amount of prior period adjustments. This includes the cumulative amount of donations and transfers of assets in and out without reimbursement.

Deobligation
Cancellation or downward adjustment of previously recorded obligations.

Deposit
Monies that are presented for credit to the U.S. Treasury. Such transfers can be made by an organization unit(s) or directly by the remitter. All such transactions are affected through a Federal Reserve Bank or other financial institution.

Deposit Fund Accounts
These accounts hold: (1) money the Government has withheld from payment for goods or services provided; (2) deposits received from outside sources in cases where the Government acts solely as a banker, fiscal agent or custodian, and (3) money the Government has withheld awaiting distribution based on a legal determination or investigation.

Direct Costs
Costs directly and fully traceable to a specific project, system, or task.

Disbursements
Payments made using cash, checks, or electronic transfers. Disbursements include advances to others as well as payments for goods and services received and other types of payments made.

Document Type
A two-digit alpha code used in SAP that represent the type of accounting transaction being processed.

Dynamic Selection
A red/green/blue icon appearing on the tool bar for select reports that allows user-defined selections for database accesses. The tool allows the user to identify the order in which selections appear in column order also.

Earmarking
Dedicating collections by law for a specific purpose or program. These include offsetting collections credited to Appropriation accounts, and dedicating appropriations for a particular purpose.

Earned Revenues
Earned revenues are revenues that arise when a Federal entity provides goods and services to the public or to another government entity for a price.

Expended Authority
Paid and unpaid expenditures for (1) services performed by employees, contractors, vendors, carriers, grantees, or lessors (2) goods and tangible property received; and (3) amounts becoming owed under programs for which no current service or performance is required (i.e., annuities, insurance claims, other benefit payments). (SGL Account 4901 = Unpaid; SGL Account 4902 = Paid)

Expended Appropriations (formerly Accrued Expenditures)
Changes during a given period that reflect the costs incurred and the need to pay for services performed, goods received/ accepted, or amounts to be owed in the future under programs for which no current service or performance is required.

Expenditures
This is the same as an outlay. Paid and unpaid expenditures for (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, or other government funds; (2) goods and tangible property received; and (3) amounts becoming owed under programs for which no current service or performance is required (i.e., annuities, insurance claims, other benefit payments).

Expense
The outflow of assets or incurrence of liabilities (or both) during a period as a result of rendering services, delivering or producing goods, or carrying out other normal operating activities. USSGL expense accounts are in the 6000 series and have a normal debit balance.

Expired Account
An Appropriation or Fund Account in which the balance is no longer available for incurring new obligations because the time available for incurring such obligations has expired. Expired accounts will be maintained by fiscal year identity for five years. During this five-year period, obligations may be adjusted if otherwise proper and outlays may be made from these accounts.

FACS F
Financial and Contractual Status Report

FACTS I (Federal Agencies Centralized Trial-Balance System I)
A Department of the Treasury system for the electronically submitted preclosing, adjusted trial balance(s) at the Fund group level using U.S. Government Standard General Ledger accounts and other specified elements. FACTS I supports consolidated financial statement reporting. The FACTS I report is comprised of the four-digit USSGL account plus the following attributes: federal or non-federal, exchange or non-exchange, custodial or non-

custodial, trading partner, normal debit or credit balance, and notes regarding capitalized acquisitions.

FACTS II (Federal Agencies Centralized Trial-Balance System II)
Federal Agencies' centralized trial-balance system II. Allows agencies to submit one set of accounting data that fulfills the needs of the SF-133 Report on Budget execution, the FMS 2108 year-end closing statement, and much of the initial data that will appear in the prior year column of the Program and Financing Schedule of the President's budget.

Field Status Groups
The field status group assigned to an SGL account (in addition to the Sort Key on the Control Data tab of SAP screen FS00) determines which fields must be populated and which fields are automatically derived when posting a journal voucher or other transaction. The groups are:

G001 General (with text, assignment)
G004 Cost Accounts
G005 Bank Accounts (obligatory value date)
G007 Asset Accounts (without cumulative depreciation)
G012 Receivables/Payables clearing
G036 Revenue Accounts (with cost Center)
G045 Goods/Invoice received clearing accounts
G052 Accounts for fixed asset retirement
G067 Reconciliation accounts
G099 Budgetary Accounts (all optional)
G999 Any account (all optional)
Z001 Revenues & Expense (no budgetary impact)

Financial Closing
Activities executed in order to generate the Balance Sheet. Performed quarterly and annually.

Full Cost
This includes all direct and indirect costs of Federal programs, products, and services. The cost information can be used by the Federal Agency and Congress in making decisions about allocating federal resources, modifying programs, and evaluating program performance.

Full Time Equivalent (FTE)
Term used to refer to civil service workforce, which is equivalent to a civil service employee working one year (2080 hours). Includes the number of productive hours, holidays, and leave.

Fund or Fund Account
A summary account established in the Treasury for each Appropriation and/or Fund showing transactions to such accounts. Each such account provides the framework for establishing a set of balanced accounts on the books of the agency concerned. As used in OMB Circular A-11, this phrase refers to general Fund expenditure accounts, special Fund expenditure accounts, public enterprise revolving funds, Intra governmental revolving funds, management funds, trust fund expenditure accounts, and trust revolving fund accounts.

Fund Account Symbol
This combination of numbers denotes the responsible agency, period of availability and Fund classification according to a prescribed system of account classification and identification.

Fund Balance with Treasury
The aggregate amount of the entity's account balances with Treasury for which the entity is authorized to make expenditures and pay liabilities. This account includes clearing account balances and the dollar equivalent of foreign currency account balances. (USSGL Account 1010.1000 and 1010.2000).

Fund Master
The Fund Master record is a ten-digit character and contains the abbreviation for appropriation (digits 1-3), Fund source (digits 4-5), program year (digit 6-9), and Fund type (digit 10). The Fund master may only be mapped to one application of Fund, which is the Treasury Fund symbol used for FACTS I and FACTS II reporting.. The Fund master contains the availability dates (expiration and cancellation) of the Fund.

Fund Set
A "set" is an object that groups together specific values or ranges of values under a set name. The set values exist within one or more dimensions of a database table. The following set types are used in SAP: (1) basic sets; (2) key figure sets; (3) single-dimension sets; (4) multi-dimension sets. The "Fund set" used in SGL is created and named by the user to select only the Fund(s) desired. The Fund set can be used with standard reports such as the Trial Balance and Status of Funds.

General Ledger (SGL) Account
A general ledger account that is equivalent to the U.S. Standard General Ledger.

Government Online Accounting Link System (GOALS II)
The electronic network that ties agencies to Treasury and each other for the exchange of information. Over the network, agencies can transfer funds to each other and receive notification that Treasury has accomplished disbursements. Also, agencies and Treasury can electronically submit and receive reports. The GOALS II network can be used with a wide variety of terminals and modems.

Indirect Costs
Costs for which one single receiving object cannot be directly and fully identified, but are instead allocated based on some type of cost allocation method.

Interdepartmental Balance
This USSGL account balance results from a transaction between trading partners that are not in the same department. The two-digit partner code used in the body of the Adjusted Trial Balance should not be the same as the department ID of the Adjusted Trial Balance code.

Intradepartmental
This USSGL account balance results from a transaction between trading partners in the same department. The two-digit partner code used in the body of the Adjusted Trial Balance must be the same as the department ID of the Adjusted Trial Balance code.

Intragovernmental
These transactions and/or balances result from business activities conducted by two different Federal Government entities. Interdepartmental and intradepartmental are submits of intragovernmental.

IPAC
Inter-governmental Payment and Collection (IPAC) System is an Internet application for intragovernmental payments. IPAC was developed by the Treasury Department to replace the On-line Payment and Collection System (OPAC) through the migration of the GOALS II OPAC application from a contractor-operated platform to a Government-owned and operated platform.

Journal Voucher
A financial transaction within SAP that does not have an assigned t-code. There is a manual entering of the SGL account number for both the debit and credit. One example is the debit and credit entry for the Employee Reclassification of Benefits within the Labor interface.

Labor Cost System
Each Center has its own Legacy labor system that is not part of SAP. There are interfaces from each Center's Legacy labor system to SAP. The interfaces post the labor costs and the labor (payroll) disbursements into SAP via journal entry postings.

Labor Interface
Processes the labor hours brought over from the Labor Cost System and makes a journal entry to the General Ledger to record actual labor costs in SAP. A calculation of FTE's occurs within the interface and is passed into the quantity field in SAP.

Letter of Credit
Line of credit to a grant recipient established at time of approval of application. Letter of Credit drawdowns will be reported on the monthly SF-224 submission. Also referred to as a drawdown.

Liability
Amounts owed for items received, services received, assets acquired, construction performed (regardless of whether invoices have been received), an amount received but not yet earned, or other expenses incurred. USSGL liability accounts are in the 2000 series and have a normal credit balance.

Line Item
Line item refers to a line of accounting information, (i.e., accounting classification elements on a document.)

Master Appropriation File (MAF)
Treasury's Financial Management System uses the MAF to control the Adjusted Trial Balances and the FACTS I Notes reports. The MAF consists of (1) one record for each Treasury appropriation/ Fund group by ATB code; (2) a Budget Sub-Function ID; (3) a Fund type ID, and other codes and identifiers FMS uses for internal purposes.

Material Groups
Grouping materials and services according to their characteristics.

Master Data
Data relating to individual objects that remains unchanged for a long time. Master data such as SGL accounts, Fund, application of Fund and their relationships with the derived

budgetary accounts are loaded into the SAP system at startup and updated thereafter as changes occur.

Memo Accounts
Memos accounts are informational accounts within the 9000 Standard General Ledger series. Memo accounts do not post to the Standard General Ledger and have no affect on the financial reports.

Net Cost of Operations
This is the gross cost incurred by the reporting entity less any exchange revenue earned from its activities.

No-Year Authority
Budget Authority that remains available for obligations for an indefinite period of time, generally until the objectives for which the authority was made available are attained.

NSMS Interface
The NASA Supply Management System (NSMS) interface is an automated SAP accounting information exchange for purchasing, issuing and inventory adjustments of supply transactions. The NSMS interface ensures Fund availability prior to issuing the supplies to the customer and records the proprietary and budgetary accounting transactions based upon pro forma entries.

Object Classification
A method of classifying obligations and expenditures according to the nature of services or articles procured (e.g., personal services, supplies and materials, and equipment). Obligations are classified by the initial purpose for which they are incurred, rather than for the end product or service provided. The major object classes include: 10 – Personnel compensation and benefits; 20 – Contractual services and supplies; 30 – Acquisition of assets; 40 – Grants and fixed charges; 90 – Other. Many agencies have defined lower levels of object classes for internal use.

Obligated Balance
The cumulative amount of budget authority that has been obligated but not yet outlayed, also known as unpaid obligations (which is made up of accounts payable and undelivered orders) net of accounts receivable and unfilled customers orders.

Obligation
An act obligating the government to make future payment for goods and services provided to, or on behalf of, the government (e.g., a contract). Budgetary resources must be available before obligations can be incurred. An obligation is incurred within SAP once a Purchase Order in input.

Obligation Authority
The sum of (1) Budget Authority provided for a given fiscal year, (2) Unobligated Balances of amounts brought forward from prior years, (3) amounts of offsetting collections to be credited to specific funds or accounts during that year, and (4) transfers between funds or accounts. The balance of obligational authority is an amount carried over from one year to the next because not all obligational authority that becomes available in a fiscal year is obligated and paid out in that same year. Balances of obligational authority are described as obligated, unobligated, and unexpended.

Open Item
A contractual or scheduled commitment that is not yet reflected in Financial Accounting but will lead to actual expenditures in the future.

Outlay
A payment to liquidate an obligation (other than the repayment of debt). Outlays are the measure of Government spending. Outlays generally are equal to cash disbursements but also are recorded for cash-equivalent transactions, such as the subsidy cost of direct loans and loan guarantees, and interest accrued on public issues of the public debt. Except where outlay figures are labeled as gross, they are stated net of any related refunds and offsetting collections. Per GAO, outlays are the issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate a federal obligation. Outlays also occur when interest on the Treasury debt held by the public accrues and when the government issues bonds, notes, debentures, monetary credits, or other cash-equivalent instruments in order to liquidate obligations. Outlays are stated both gross and net of offsetting collections.

Posted Transaction
Data from financial transactions that have been processed, accepted and recorded in the system.

Primary Costs
Those costs that are recorded in the Controlling Module through updates from FI (journal voucher) or Materials Management Module (goods receipt, service receipt, invoice, etc.).

Prior-Period Adjustments
Prior period adjustments are posted to USSGL account 7400.3740 or 7400.3730. The normal balance can be either a debit or credit.

Pro forma Transactions
Predetermined standard set of general ledger account postings associated with an accounting system.

Proprietary Accounting
Proprietary accounting is concerned with determining the financial position and results of operations of the agency. Specifically, assets, liabilities and net position of the Agency.

Proprietary Accounts
Those accounts that reflect changes in the status of assets, liabilities, and equity. They include all USSGL accounts except the 4000 and 9xxx series budgetary accounts. Proprietary accounting records compose the basic accounting equation: Assets = Liabilities + Net Position.

R/3
Realtime/3 tiered. The operating system behind SAP.

Reapportionment
A revision of a previous apportionment of budgetary resources for an appropriation or Fund account. This form is prepared by NASA and must be approved by OMB.

Reappropriation
An extension in law of the availability of unobligated balances of budget authority that have expired or would otherwise expire. A reappropriation counts as budget authority in the year in which the balance becomes newly available for obligation.

Reconciliation
Resolution of conflicting financial data from two or more sources.

Reconciliation Accounts
SGL accounts that pertain to customers and vendors and must be reconciled include: 1310, 1340, 1360, 1410, 1450, 2310, and 2960.

Recurring Entry
If a user expects to make a series of entries where the accounts and amounts are always the same, such as monthly rental fees, a recurring entry can be set up in SAP. The recurring entry is a set of data that is not used until the due dates, and will not update account balances until the due dates. The SAP system automatically posts the required transaction on the due date.

Refund
A return of advances, collections for overpayments made, adjustments for previous amounts disbursed, or recovery of erroneous disbursements from appropriation or Fund accounts that are directly related to (and are reductions of) previously recorded payments from accounts. Refunds will be deposited to appropriation accounts.

Reimbursements
Amounts collected or to be collected for commodities, work, or services furnished or to be furnished to another appropriation or Fund or to an individual, firm, or corporation, which by law may be credited to an appropriation or Fund account. Amounts collected may also include interagency orders accepted and on hand, for which delivery has not been made, to the extent that the order is a valid obligation of the ordering agency, and the collection will be credited to the appropriation being reported (FMM 9020).

Reimbursable Order
Known also as Customer Orders. Orders for goods and services to be provided by the agency to another entity in return for payment.

Reimbursable Obligation
An obligation financed by offsetting collections credited to an expenditure account in payment for goods and services provided by that account.

Reimbursement
A sum received by the U.S. Government in payment for commodities sold or services furnished, either to the public or to another Government account, that are authorized by law to be credited directly to specific appropriation and Fund accounts. These amounts are deducted from the total obligations incurred in determining net obligations for such accounts.

Reservation
A set-aside of funds. Funds for a particular initiative that are removed from availability although the specific needs for the initiative are not yet defined and the procurement process for that initiative will not be begun until some later date.

Rescission
A legislative action that cancels new budget authority or the availability of unobligated balances of budget authority prior to the time the authority would have expired.

Residual Budget Authority
Uncommitted and unobligated budget authority, i.e., the unused portion of an appropriation.

Revenue Accounts
Revenue accounts are USSGL accounts in the 5000 series, normally having a credit balance.

SAP
Systems, Applications, and Products in Data Processing. An Enterprise Resource Planning (ERP) system.

Secondary Costs
Postings within the Controlling Module that record the movement of cost from the Sender (posted amounts, actual dollars, or rates) to Receivers using secondary cost elements (9999.XXXX).

SF-224 (Statement of Transactions)
A report, prepared and submitted to Treasury monthly, that details an organization's disbursements and/or collections, by appropriation and receipt account.

Standard General Ledger
A uniform listing of accounts and supporting transactions that standardizes federal agency accounting and supports the preparation of standard external reports. SGL Chart of Accounts (1) provides control over all financial transactions and resource balances; (2) satisfies basic reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting.

Statement of Budgetary Resources
An external report required by the CFO Act designed to present information related to budgetary resources made available, and the status of budgetary resources, and outlays.

Statement of Changes in Net Position
An external report required by the CFO Act designed to provide information on the changes in financial position from year to year and the causes of the changes. The statement provides data related to the fiscal year changes in unexpended appropriation and cumulative results of operations.

Statement of Financing
An external report required by the CFO Act designed to explain the relationship of budgetary obligations to costs recorded in the financial statements. Basically, this statement reconciles obligations (budgetary accounts) to net costs of operations (proprietary accounts).

Statement of Net Cost
An external report required by the CFO Act designed to report the gross and net costs of providing government goods, services, and benefits and helps assess the cost of service efforts and accomplishments.

Statistical Cost
Postings in Controlling that are memo records and informational in nature and cannot be for the allocated (e.g., primary postings to Project WBS's with statistical postings made to Cost Centers on direct cite procurements).

Status of Budgetary Resources
Budgetary accounts have normal credit balances and include USSGL account series 4400, 4500, 4600, 4700, 4800, and 4900. These accounts involve execution of the budget via apportionment, allotments, commitments, unexpended obligations, and expended authority. Status of Budgetary Resources is equal to Budgetary Resources that are normal debit balances in USSGL account series 4100 and 4200.

Supplemental Appropriation
An act appropriating funds in addition to those in an annual Appropriation Act. Supplemental appropriations may sometimes include items not appropriated in the regular bills for lack of timely authorizations.

Suspended Transactions
Transactions that have not been completely processed and posted in the system.

System Closing
Activities executed in order to close the current period and carry-forward into the next period.

Transaction Code (t-code)
Sequence of characters that is entered in the command field on the toolbar and identifies a transaction in the R/3 system. A transaction code (t-code) can be up to 20 characters and should always begin with a letter. Represents a short-cut method of executing a transaction. Unless the user is at the main SAP menu, a /N or /O must be included before the transaction code in order to execute the transaction.

Transfer
To move budgetary resources from one budget account to another. Depending on the circumstances, the budget may record a transfer as an expenditure transfer, which involves an outlay, or as a non-expenditure transfer, which does not involve an outlay. NASA only performs non-expenditure transactions.

Treasury Appropriation Fund Symbol (TAFS)
A summary account established in the Treasury for each appropriation and Fund showing transactions to such accounts. Each account provides the framework for establishing a set of balanced accounts on the books of the agency concerned. Per OMB Circular No. A-11, this phrase refers to general Fund expenditure accounts, special Fund expenditure accounts, public enterprise revolving funds, intragovernmental revolving funds, management funds, trust fund expenditure accounts, and trust revolving fund accounts. Also known as the Treasury Appropriation Symbol (TAS), this four-digit identifier corresponds to the Treasury account symbol found in the Federal Account Symbols and Titles (FAST) book. The Treasury appropriation/Fund group combines all fiscal years reported for each agency

appropriation or Fund account symbol. Synonymous with Treasury Appropriation Symbol (TAS).

Treasury Appropriation Symbol (TAS)
Synonymous with Treasury Appropriation Fund Symbol (TAFS).

Treasury Closing
Processes defined by Treasury that specify the accounts that need to be closed and in what order to close them, and required reports that can only be generated at this specific point in time. Performed quarterly and annually.

Trial Balance
A listing of all general ledger accounts and the corresponding balances as of a specific date (before adjustments). The total debit balances should equal the total credit balances.

Unfunded Expense
A liability is incurred but no budgetary resources are currently available.

Unexpended Appropriations
This amount includes the portion of the entity's appropriations represented by undelivered orders and unobligated balances.

Unobligated balance
The cumulative amount of budget authority that is not obligated and remains available for obligation under law.

Variant
A specific setting that is saved when a program is executed. Transaction variants are used to predefine the fields of a transaction, define the attributes of fields, or hide entire screens. For example, a variant can be defined to view the Status of Funds report with only the specific Fund(s) or time period specified. A variant allows the user to execute a routine transaction without rekeying the parameters each time.

Warrant
An official document issued by the Secretary of the Treasury, pursuant to law, that establishes the amount of money authorized to be withdrawn from the central accounts maintained by the Treasury.

Work Breakdown Structure (WBS)
A model of a project that represents the hierarchy of actions and activities to be carried out on a project. Can be displayed according to phase, function, or object.